In Lord Chancellor's Statutes. IV. Stamp Duties

A

COLLECTION

OF THE

STATUTES

Now in FORCE,

Relating to the

STAMP DUTIES.

LONDON:

Printed by *Thomas Baskett*, Printer to the King's moſt Excellent Majeſty; and by the Aſſigns of *Robert Baſkett*; for *J.* and *R. Tonſon* and *S. Draper*. 1752.

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10 Annæ, c. 26.

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12 Annæ, Stat. I. c. 2.

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12 Annæ, Stat. II. c. 9.

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1 Georgii 1. Stat. II. c. 12.

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3 Georgii 1. c. 7.

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5 Georgii 1. c. 19.

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6 Georgii 1. c. 4.

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6 Georgii 1. c. 21.

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11 Georgii 1. c. 8.

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11 Georgii 1. c. 30.

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12 Georgii 1. c. 33.

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9 Georgii 2. c. 32.

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11 Georgii 2. c. 19.

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16 Georgii 2. c. 26.

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18 Georgii 2. c. 22.

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20 Georgii 2. c. 45.

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23 Georgii 2. c. 25.

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23 Georgii 2. c. 26.

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or

or Spirits of the *Britiſh* Sugar Plantations, to be landed before the Duties of Exciſe are paid thereon; and to continue and amend an Act for preventing Frauds in the Admeaſurement of Coals within the City and Liberty of *Weſtminſter*, and ſeveral Pariſhes near thereunto; and to continue ſeveral Laws for preventing Exactions of Occupiers of Locks and Wears upon the River *Thames* Weſtward; and for aſcertaining the Rates of Water Carriage upon the ſaid River; and for the better Regulation and Government of Seamen in the Merchants Service; and alſo to amend ſo much of an Act made in the Firſt Year of the Reign of King *George* the Firſt, as relates to the better Preſervation of Salmon in the River *Ribble*; and to regulate Fees in Trials at Aſſizes, and *Niſi Prius*, upon Records iſſuing out of the Office of Pleas of the Court of *Exchequer*, and for the apprehending of Perſons in any County or Place, upon Warrants granted by Juſtices of the Peace in any other County or Place; and to repeal ſo much of an Act made in the Twelfth Year of the Reign of King *Charles* the Second, as relates to the Time during which the Office of Exciſe is to be kept open each Day, and to appoint for how long Time the ſame ſhall be kept open upon each Day for the future; and to prevent the ſtealing or deſtroying of Turnips; and to amend an Act made in the Second Year of His preſent Majeſty, for better Regulation of Attornies and Solicitors.

[*So much thereof as relates to the Stamp Duties.*] Page 329

Anno

* Anno Quinto

Gulielmi & Mariæ.

Cap. XXI.

An Act for granting to Their Majeſties ſeveral Duties upon Vellum, Parchment, and Paper, for Four Years, towards carrying on the War againſt *France*.

Moſt Gracious Sovereigns,

I. WE Your Majeſties moſt dutiful and loyal Subjects, the Commons in Parliament aſſembled, having entered into a due and ſerious Conſideration of the extraordinary Occaſions which oblige Your Majeſties to a great and preſent Expence, for the neceſſary Defence of your Realms, and being deſirous to raiſe A ſuch

Preamble. *This Act explained by 6 & 7 of W. 3. c. 12.*

* This in the Statutes at Large, is *Anno Quinto* as here, but in the ſtat. 6 W. 3. c. 12. §. 1. 8 W. 3. c. 20. §. 12. 1 Annæ, ſt. 1. c. 13. §. 11. 5 Annæ, c. 19. §. 3. it is ſaid to have been made in the 5th & 6th Years of King *William* and Queen *Mary*, in the ſtat. 10 Annæ, c. 19. §. 180. 12 Annæ, ſtat. 2. c. 9. §. 30. 6 Geo. 1. c. 21. §. 54. it is ſaid to have been made in the 5th Year of King *William* and Queen *Mary*.

ſuch Aids and Supplies as may be proportionable to theſe Occaſions, do humbly preſent Your Majeſties with the free Gift of the Rates and Duties hereinafter mentioned; And do beſeech Your Majeſties, that it may be enacted.

II. And be it enacted by the King's and Queen's moſt Excellent Majeſties, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons in Parliament aſſembled, and by Authority of the ſame, That from and after the Eight and twentieth Day of June, which ſhall be in the Year of our Lord, One thouſand ſix hundred ninety four, there ſhall be throughout their Majeſties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, raiſed, collected, and paid unto Their Majeſties, their Heirs, and Succeſſors, during the Term of Four Years and no longer, for the ſeveral and reſpective Things hereinafter mentioned, which ſhall be written or ingroſſed during the Term aforeſaid, over and above the Rates, Duties, and Sums of Money, now due and payable to Their Majeſties, or to any Perſon or Perſons, Bodies Politick or Corporate whatſoever, for the ſame, the ſeveral and reſpective Rates, Impoſitions, Duties, Charges, and Sums of Money, hereinafter expreſſed, in Manner and Form following, (that is to ſay)

For 4 Years from 28 *June*, 1694.

8 & 9 W. 3. c. 20.
9 & 10 W. 3. c. 25.
1 Annæ, ſtat. 1. c. 13.
5 Annæ, c. 19. §. 3
6 Annæ, c. 5. §. 4.
9 Annæ, c. 11. §. 4. & c. 23.
10 Annæ, c. 19. §. 100. & c. 26. §. 3.
12 Annæ, ſtat. 2. c. 9.
1 Geo. 1. ſtat. 2. c. 12. §. 8.
3 Geo. 1. c. 7.
6 Geo. 1. c. 4.

III. For

III. [a] For every Skin, or Piece of Vellum or Parchment, on which any Grants or Letters Patents under the Great Seal of England, or the Seal of the Dutchy or County Palatine of Lancaster, or of any Honour, Dignity, Promotion, Franchise, Liberty, or Privilege, to any Person or Persons, Bodies Politick or Corporate, or Exemplifications of the same, shall be ingrossed or written, the Sum of Forty Shillings.

Grants and Exemplifications thereof for Honours and Franchises, 40 *s.*

[b] For every Skin or Piece of Vellum, Parchment, or Sheet of Paper, on which any Pardon of or for any Crime or Offence, or of any Sum of Money or Forfeiture whatsoever, or on which any Warrant of Reprieve or Relaxation from any Fines, Corporal Punishments, or other Forfeiture, shall be ingrossed or written, the Sum of Forty Shillings.

Pardons, Reprieves, and Relaxations, 40 *s.*

[c] For every Skin of Vellum or Parchment, or Sheet of Paper, upon which any Grant from their Majesties of any Sum of Money exceeding One Hundred Pounds, which shall pass the Great Seal or Privy Seal (not directed to the Great Seal) shall be ingrossed or written, the Sum of Forty Shillings.

Grants of Money exceeding 100*l.* 40 *s.*

[d] For every Skin of Vellum or Parchment, or for every Sheet of Paper, upon which any Grant of any Office or Employment which shall be above the Value of Fifty Pounds per Annum shall be written or ingrossed, the Sum of Forty Shillings.

Grant of Office above 50*l.* *per Ann.* 40 *s.*

Grants of Lands or other Profit, not otherwise charged, 40 s.

e For every Skin of Vellum or Parchment, on which any Grant of Lands in Fee, Lease for Years, or other Grant of Profit, not herein particularly charged, that shall pass the Great Seal of England, the Seal of the Exchequer, the Seal of the Dutchy or County Palatine of Lancaster, or the Privy Seal (not directed to the Great Seal) shall be ingrossed or written, the Sum of Forty Shillings.

Presentations, &c. 40 s.

f For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which any Presentation or Donation which shall pass the Great Seal of England, or upon which any Collation to be made by any Archbishop, or other Bishop, or any Presentation or Donation to be made by any Patron whatsoever of or to any Benefice, Dignity, or Spiritual or Ecclesiastical Promotion whatsoever, shall be ingrossed or written, the Sum of Forty Shillings: (Provided such Benefice, Dignity, or Promotion, be of the yearly Value of Ten Pounds, or above, in the King's Books.)

Proviso.

Degrees in Universities or Inns of Court, 40 s. 6 W. 3. c. 12. §. 3. 9 W. 3. c. 25. §. 51.

g For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Register, Entry, Testimonial, or Certificate of any Degree taken in either of the Two Universities or Four Inns of Court, shall be ingrossed or written, the Sum of Forty Shillings.

h For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, on which

which any Diſpenſation to hold Two Eccleſiaſtical Dignities or Benefices, or both a Dignity and a Benefice, or any other Diſpenſation or Faculty, from the Lord Archbiſhop of Canterbury, or the Maſter of the Faculties for the time being, ſhall be ingroſſed or written, the Sum of Forty Shillings. Diſpenſations and Faculties, 40 s.

i For every Skin or Piece of Vellum or Parchment, Sheet or Piece of Paper, upon which any Admittance of any Fellow of the College of Phyſicians, or of any Attorney, Clerk, Advocate, Proctor, Notary, or other Officer or Officers in any Court whatſoever, ſhall be ingroſſed or written, the Sum of Forty Shillings. Admittances of Phyſicians, Officers of Courts, Attornies, Proctors, &c. 40 s.

k For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which any Appeal from the Court of Admiralty, Arches, or the Prerogative Courts of Canterbury or York, ſhall be ingroſſed or written, the Sum of Forty Shillings. Appeals from Court of Admiralty, Arches, &c. 40 s.

l For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which any Conveyance, Surrender of Grants or Offices, Releaſe, or other Deed whatſoever, which ſhall be inrolled of Record, in any of the Courts at Weſtminſter, or in any other Court of Record whatſoever, or by any Cuſtos Rotulorum, or Clerk of the Peace, ſhall be ingroſſed or written, the Sum of Five Shillings. Deeds inrolled, 5 s.

Writs of Covenant, 5 s.

m For every Piece of Vellum or Parchment, upon which any Writ of Covenant for levying of Fines, shall be ingrossed or written, the Sum of Five Shillings.

Writs of Entry, 5 s.

n For every Piece of Vellum or Parchment, upon which any Writ of Entry for suffering a Common Recovery, shall be ingrossed or written, the Sum of Five Shillings.

Exemplifications, 5 s.

o For every Skin of Vellum or Parchment, upon which any Exemplification, of what Nature soever, that shall pass the Seal of any Court whatsoever, shall be ingrossed or written, the Sum of Five Shillings.

Decree or Dismission, 6 d.

p For every Skin of Vellum or Parchment, or Sheet of Paper, upon which any Decree or Dismission, made by or in the Court of Chancery, Exchequer, Court of the County Palatine or Duchy of Lancaster, Courts of the Counties Palatine of Chester, Durham, or other Court of Equity whatsoever, shall be ingrossed or written, the Sum of Six Pence.

Ecclesiastical Institutions and Licences, 5 s.

q For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which any Institution or Licence that shall pass the Seal of any Archbishop or Bishop, Chancellor, or other Ordinary, or any Ecclesiastical Court whatsoever, shall be ingrossed or written, the Sum of Five Shillings.

Writs of Error, *Certiorari*, and *Habeas*

r For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which

which any Writ of Error, Certiorari, Habeas Corpus, or Appeal, (except to the Delegates) shall be ingrossed or written, the Sum of Five Shillings. *Corpus*, and Appeals, except, &c. 5 s.

s For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which any Significavit pro Corporis Deliberatione, shall be ingrossed or written, the Sum of Five Shillings. *Significavit pro*, &c. 5 s.

t For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Sentence that shall be given in the Court of the Lord High Admiral of England, or the Cinque-ports exercising Admiralty Jurisdiction, or upon any Attachment that shall be made out of any of the said Courts of Admiralty, or any Relaration of any such Attachment, shall be ingrossed or written, the Sum of Five Shillings. Sentences, &c. in Courts of Admiralty, 5 s.

u For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Licence for, or Certificate of Marriage, or any Letters of Mart, shall be ingrossed or written, the Sum of Five Shillings. Licences and Certificates of Marriage and Letters of Mart, 5 s.

w For every Skin or Piece of Vellum or Parchment, Sheet or Piece of Paper, upon which any Probate of a Will, or Letters of Administration for any Estate above the Value of Twenty Pounds, shall be ingrossed or written, the Sum of Five Shillings. Probate of Wills and Administrations for Estates above, &c. 5 s.

x For every Skin or Piece of Vellum or Parchment, Sheet or Piece of Paper, upon Recognizances, Statutes-staple,

and Entries thereof, 5s. See Stat. 6 W. 3. c. 12.

upon which any Recognizance, Statute-ſtaple or Statute-merchant, ſhall be ingroſſed or written, or entered of Record in any Court or Office, the Sum of Five Shillings.

Records of *Niſi prius* or *Poſtea*, 2s. 6d.

y For every Skin or Piece of Vellum or Parchment, upon which any Record of Niſi Prius or Poſtea, ſhall be ingroſſed or written, the Sum of Two Shillings and Six Pence.

Judgements ſigned by Officers of the Courts of *Weſtminſter*, 2s. 6d.

z For every Skin or Piece of Vellum or Parchment, or Paper, upon which ſhall be ingroſſed or written any Judgement whatſoever, which ſhall be ſigned by the Maſter of any Office, or his Deputy or Secondary, or by any Prothonotary, or his Secondary, Deputy, or Clerk, or any other Officer belonging to any of the Courts at Weſtminſter, who have Power, or uſually doth or ſhall ſign Judgments, the Sum of Two Shillings and Six Pence.

Eccleſiaſtical Commiſſions, &c. 2s. 6d.

aa For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which any Commiſſion iſſuing out of any Eccleſiaſtical Court, not herein otherwiſe particularly charged, ſhall be ingroſſed or written, the Sum of Two Shillings and Six Pence.

Warrants, Monitions, or Perſonal Decrees in Courts of Admiralty, Beneficial Warrants, and Sign Manuals, except, &c. 2s. 6d.

bb For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which any Warrant, Monition, or perſonal Decree in any Court of Admiralty, or the Cinque-ports, ſhall be ingroſſed or written; or upon which any beneficial Warrant

Warrant or Order under their Majesties Sign Manual (except Warrants or Orders for the Service of their Majesties Navy, Army, and Ordnance) shall be ingrossed or written, the Sum of Two Shillings and Six Pence.

cc For every Piece of Vellum, Parchment, or Paper, upon which any Special Bail to be taken in any of the Courts at Westminster, or before any of the Judges of the said Courts, or in any other Court whatsoever, that shall be filed in any of the said Courts, shall be ingrossed or written; and for every Piece of Vellum, Parchment, or Paper, upon which shall be ingrossed or written any Appearance upon such Special Bail, the Sum of One Shilling. Special Bails, 1 s.

dd For every Skin or Piece of Vellum or Parchment, upon which shall be ingrossed or written any Bill, Answer, Replication, Rejoinder, Interrogatories, Depositions taken by Commission, or any other Pleadings whatsoever, in the Courts of Chancery, Exchequer, Dutchy Court, and County Palatine Courts, or other Courts of Equity, the Sum of One Shilling. Pleadings, Interrogatories, and Depositions, taken by Commission in Courts of Equity, 1 s.

ee For every Skin or Piece of Vellum or Parchment, and for every Sheet or Piece of Paper, upon which any Admission into any Corporation or Company, or any Matriculation in either of the Two Universities, or any Admission into any of the Inns of Court, or Inns of Chancery, Admissions into Corporations, Inns of Court, &c. and Matriculations, 1 s.

Chancery, shall be ingrossed or written, the Sum of One Shilling.

Affidavits, except, &c. 6d.

ff For every Piece of Parchment or Paper upon which any Affidavit shall be ingrossed or written, (except Affidavits taken pursuant to the several Acts made in the Thirtieth and Two and Thirtieth Years of the Reign of King Charles the Second, for burying in Woollen; and except such Affidavits as shall be taken before the Officers of their Majesties Customs, or any Justice or Justices of the Peace, or before any Commissioners appointed, or to be appointed, by any Act of Parliament for the assessing or levying any Aids or Duties, granted, or to be granted to their Majesties, and which Affidavits shall be taken by the said Officers of the Customs, Justices, or Commissioners, by virtue of their Authority as Justices of the Peace, or Commissioners respectively, and not otherwise) the Sum of Six Pence.

Copies of Affidavits, 6d.

gg And for every Piece of Parchment or Paper, upon which any Copy of such Affidavit, as is herein before charged, that shall be filed, or read in any Court whatsoever, shall be ingrossed or written, the Sum of Six Pence.

Deeds not otherwise charged, 6d.

hh For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which shall be ingrossed or written, any Indenture, Lease, or Deed-poll not hereby otherwise charged, the Sum of Six Pence.

ii For

ii For every Piece of Vellum or Parchment, or Piece of Paper, upon which any Original Writ (except such Original on which a Writ of Capias issues) Subpœna Bill of Middlesex, Latitat, Writ of Capias, Quo Minus, Writ of Dedimus Potestatem to take Answers, examine Witnesses, or appoint Guardians, and any other Writ whatsoever, or any other Process or Mandate, that shall issue out of, or pass the Seals of any of the Courts at Westminster, Courts of the Great Sessions in Wales, Courts in Counties Palatine, or any other Court whatsoever holding Plea, where the Debt or Damage doth amount to Forty Shillings or above, or the Thing in Demand is of that Value, shall be ingrossed or written, the Sum of Six Pence. Writs, except, &c. issuing out of Courts holding Plea for 40 s. or above, 6 d.

kk For every Piece of Vellum, Parchment, or Paper, upon which any Entry of any Action in the Mayors and Sheriffs Courts of London, and in Courts in all Corporations and other Courts whatsoever, out of which no Writs, Process, or Mandates issue, holding Plea, where the Debt or Damage doth amount to Forty Shillings or above, shall be ingrossed or written, the Sum of Six Pence. Actions entered in inferior Courts, not issuing Writs, and holding Plea for 40 s. or above, 6 d.

ll For every Piece of Vellum, Parchment, or Paper, upon which any Common Bail to be filed in any Court whatsoever, and upon which any Appearance that Common Bails and Appearances, 6 d.

that shall be made upon such Bail, shall be ingrossed or written, the Sum of Six Pence: Which Appearance or Common Bail, the Defendant shall cause to be entered or filed within Eight Days after the Return of the Process, on which the Defendant was arrested, upon Penalty of Five Pounds to be paid to the Plaintiff, for which the Court shall immediately award Judgement, whereupon the Plaintiff may take out Execution.

To be entered or filed within 8 Days after Return of Process.

Penalty.

Rules and Orders in the Courts at *Westminster*, 6*d*.

mm For every Piece of Vellum, Parchment, or Paper, upon which any Rule or Order, made or given in any of the Courts at Westminster, either Courts of Law or Equity, shall be ingrossed or written, the Sum of Six Pence.

Copies thereof, and of Proceedings in Courts at *Westminster*, not otherwise charged, 6*d*.

nn For every Piece of Vellum, Parchment, or Paper, upon which any Copy of such Rules or Orders entered, or the Copies of any other Records or Proceedings in any of the said Courts at Westminster, not hereby otherwise charged, shall be ingrossed or written, the Sum of Six Pence.

Ecclesiastical and Admiralty Proceedings here mentioned, and Copies thereof, 6*d*.

oo For every Skin or Piece of Vellum, or Parchment, or Sheet of Paper, upon which shall be ingrossed or written any Citation or Monition made in any Ecclesiastical Court, or any Libel or Allegation, Deposition, Answer, Sentence, or Final Decree, or any Inventory exhibited in any Ecclesiastical Court, the Courts of Admiralty, or Cinque-

Cinque-ports, or whereupon any Copies of them respectively shall be ingrossed or written, the Sum of Six Pence.

Deeds and Notarial Acts here specified, 6*d*.

pp For every Skin or Piece of Vellum, Parchment, or Sheet of Paper, upon which any Charter-party, Policy of Assurance, Passport, Bond, Releale, Contract, or other Obligatory Instrument, or any Protest, Procuration, Letter of Attorney, or any other notarial Act whatsoever, shall be ingrossed or written, the Sum of Six Pence.

Pleadings in Courts of Law, 1*d*.

qq For every Skin or Piece of Vellum, or Parchment, or Sheet of Paper, upon which any Declaration, Plea, Replication, Rejoinder, Demurrer, or other Pleadings whatsoever, in any Court of Law, shall be ingrossed or written, the Sum of One Peny.

Copies thereof, 1*d*.

rr And for every Skin or Piece of Vellum or Parchment, upon which any Copy thereof shall be written or ingrossed, the Sum of One Peny.

Depositions in Equity, except, &c.

And Copies of Pleadings, and other Proceedings in Courts of Equity, 1*d*.

ss For every Skin or Piece of Vellum, or Parchment, or Sheet of Paper, upon which any Depositions taken in the Court of Chancery, or other Court of Equity, (except the Paper Draughts of Depositions taken by virtue of any Commission before they are ingrossed) which are not hereinbefore charged, or upon which any Copy of any Bill, Answer, Plea, Demurrer, Replication, Rejoinder, Interrogatories, Depositions, or other Proceedings whatsoever in

in any Court of Equity, ſhall be ingroſſed or written, the Sum of One Peny.

Copies of Wills, 1*d.*

" For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which a Copy of any Will ſhall be ingroſſed or written, the Sum of One Peny.

Clerk ſhall ſet down upon the Writ, the Day and Year, and enter it upon the Remembrance.

IV. And for preventing Abuſes committed by arreſting Perſons without any Writ or legal Proceſs to juſtify the ſame, by Means whereof, the Duty hereby given to the Crown upon ſuch Proceſs will be loſt; Be it enacted by the Authority aforeſaid, That from and after the ſaid Eight and twentieth Day of June, every Officer or Clerk belonging to the Court of King's Bench, Common Pleas, or Exchequer, who ſhall ſign any Writ or Proceſs before Judgement, to arreſt any Perſon or Perſons thereupon, ſhall at the Signing thereof, ſet down upon ſuch Writ or Proceſs, the Day and Year of his Signing the ſame, which ſhall be entred upon the Remembrance, or in the Book where the Abſtract of ſuch Writ or Proceſs ſhall be entred, upon Pain to forfeit the Sum of Ten Pounds for every Offence or Neglect of ſuch Officer or Clerk aforeſaid; to be recovered by any Perſon who ſhall ſue for the ſame, in any of Their Majeſties Courts of Record, by Action of Debt, Bill, Plaint, or Information, wherein no Wager of Law, Protection, or Eſ-

9 W. 3. c. 25. §. 42. *The Day and Year to be likewiſe entered upon the Warrant by* 6 Geo. 1. c. 21. §. 54.

Penalty.

ſoign,

ſoign, or more than One Imparlance ſhall be allowed.

V. Provided always, That this Act, or any thing therein contained, ſhall not extend to charge any Bills of Exchange, Accompts, Bills of Parcels, Bills of Fees, or any Bills or Notes (not ſealed) for Payment of Money at Sight, or upon Demand, or at the End of certain Days of Payment. Bills of Exchange, &c. ſaved. 9 W. 3. c. 25. § 43.

VI. Provided that nothing in this Act contained, ſhall extend to charge the Probate of any Will, or Letters of Adminiſtration of any common Seaman or Soldier, who ſhall be ſlain, or die in Their Majeſties Service, a Certificate being produced from the Captain of the Ship or Veſſel, or Captain of the Troop or Company, under whom ſuch Seaman or Soldier ſerved at the Time of his Death, and Oath made of the Truth thereof, before the proper Judge or Officer by whom ſuch Probate or Adminiſtration ought to be granted; which Oath ſuch Judge or Officer is hereby authorized and required to adminiſter, and for which no Fee or Reward ſhall be taken. Probate of Will, &c. of Soldier and Seamen ſaved. 9 W. 3. c. 25. §. 44.

VII. And be it further enacted by the Authority aforeſaid, That for the better and more effectual levying, collecting, and paying unto Their Majeſties, Their Heirs, and Succeſſors, the ſeveral and reſpective Duties hereby granted, it ſhall and may be lawful for Their Majeſties, Their Heirs, and Succeſſors, under King may appoint Commiſſioners.

under the Great Seal of England, from time to time, to nominate and appoint such Persons as they shall think fit, to be Commissioners or Officers for the several Purposes hereinafter mentioned; and that the Commissioners so to be appointed shall keep their head Office in some convenient Place within the Cities of London or Westminster; and the said Commissioners, or the major Part of them, are hereby impowered, under their Hands and Seals to appoint such other inferior Officers, for the marking or stamping of Vellum, Parchment, and Paper, or for the better collecting and levying the Duties hereby granted to Their Majesties, as they in their Discretion shall think fit; and the said Commissioners shall by the Space of Thirty Days before the said Eight and twentieth Day of June, which shall be in the Year of our Lord, One thousand six hundred ninety four, provide Six several Marks or Stamps, differing from each other, for the several and respective Duties hereby granted, with which several Marks or Stamps, all Vellum, Paper, and Parchment, upon which any of the several and respective Things herein before charged, shall be ingrossed or written, shall be stamped and impressed; that is to say, One Stamp or Mark, with which all Vellum, Paper, and Parchment, herein before charged with the Payment of

Place of the Office.

Commissioners to appoint inferior Officers.

Six several Marks to be provided, *viz.*

Forty

Forty Shillings for every Skin, Piece, or Sheet, shall be stamped or marked; and one other Stamp or Mark, with which all Vellum, Parchment, and Paper, herein before charged with the Payment of Five Shillings for every Skin, Sheet, or Piece, as aforesaid, shall be marked and stamped; One other Mark or Stamp, with which all Vellum, Parchment, and Paper, charged as aforesaid, with the Payment of Two Shillings and Six Pence for every Skin, Sheet, or Piece, shall be marked and stamped; and so respectively a different Mark or Stamp, with which all Vellum, Paper, and Parchment, herein before charged with the Payment of the several Duties of Twelve Pence, Six Pence, and One Peny, shall be severally and differently marked and stamped; which said several Marks and Stamps shall be published by Proclamation, to be issued under the Great Seal of England, a convenient Time before the said Eight and twentieth Day of June, to the end that all Persons may have due Notice thereof; and that the said Marks and Stamps, or any of them, shall or may be altered or renewed from time to time, as their Majesties, their Heirs, or Successors, shall think fit, so as publick Notification thereof be given by Proclamation as aforesaid.

40 s.

5 s.

2 s. 6 d.

1 s.

6 d.

1 d.

To be published by Proclamation.

May be altered.

10 Annæ, c. 19. §. 180.

12 Annæ, stat. 2. c. 9. §. 30.

Impression to be durable.

VIII. And be it further enacted by the Authority aforesaid, That the said Commissioners, in providing the said Marks or Stamps, shall take Care they be so contrived, that the Impression thereof may be durable, and so as the same may be least liable to be forged or counterfeited.

Parchment, &c. to be marked before written upon.

IX. And be it further enacted, That all Vellum, Parchment, and Paper, hereby intended to be charged with the several and respective Duties aforesaid, shall before any of the Matters or Things herein before mentioned, shall be thereupon ingrossed or written, be brought to the Head Office aforesaid, or some other Sub-Commissioner, or Officer to be appointed by the Commissioners as herein is directed for that Purpose, to be stamped and marked; and the said Commissioners, Sub-Commissioners, and Officers aforesaid, are hereby impowered and required forthwith, upon Demand to them made by any Person or Persons, to stamp or mark any Quantities or Parcels of Vellum, Parchment, or Paper, he or they paying to such Officer or Officers as shall be appointed in that Behalf, the respective Duties hereby directed to be paid for the same, to stamp and mark the same accordingly, without any other Fee or Reward; which Stamp or Mark shall be a sufficient Discharge for the several and respective Duties hereby granted upon the said Vellum,

Parchment,

Parchment, or Paper, which shall be so stamped or marked.

X. And be it further enacted, That if any Commissioner or other Officer, to be appointed as aforesaid, shall fix any such Mark or Stamp to any Vellum, Parchment, or Paper, before the several and respective Duties thereupon charged by this Act shall be duly answered and paid, or be secured to be paid, to Their Majesties Use, he shall for every such Offence forfeit the Sum of One hundred Pounds, One Moiety thereof to their Majesties, and the other Moiety to him or them that shall inform or sue for the same in any of their Majesties Courts of Record, by Bill, Plaint, or Information, wherein no Essoin, Protection, Wager of Law, or more than One Imparlance shall be allowed. Penalty upon Commissioner or Officer stamping before Duty paid.

XI. And be it further enacted, That if any Person or Persons shall ingross or write, or cause to be ingrossed or written, upon any Vellum, Parchment, or Paper, any of the Matters or Things for which the said Vellum, Parchment, or Paper, is hereby charged to pay any Duty, before such Time as the said Vellum, Parchment, or Paper, shall be marked, or stamped as aforesaid, or upon which there shall not be some Stamp or Mark resembling the same, or shall ingross or write, or cause to be ingrossed or written, any Matter or Thing upon any Vellum, Parchment, or Paper, Penalty upon Persons Writing upon Paper before stamped, &c.

that shall be marked or stamped, for any lower Duty than the Duty by this Act payable, for what shall be so ingrossed or written, such Person so offending, shall for every such Offence, forfeit the Sum of Five hundred Pounds, One Moiety thereof to their Majesties, and the other Moiety to him or them that will inform or sue for the same as aforesaid; and in case any Clerk, Officer, or Person, who in Respect of any publick Office or Employment, is, or shall be intitled or intrusted to make, ingross, or write, any Records, Deeds, Instruments, or Writings, by this Act charged to pay a Duty as aforesaid, shall be guilty of any Fraud or Practice, to deceive their Majesties of any Duty by this Act payable, by making, ingrossing, or Writing any such Record, Deed, Instrument, or Writing, or causing the same to be made, ingrossed, or written, upon Vellum, Parchment, or Paper, not marked or stamped according to this Act, or upon which there shall not be some Stamp or Mark resembling the same, or upon Vellum, Parchment, or Paper, marked or stamped with any Mark or Stamp, which he shall know to be counterfeited, or by ingrossing or writing any such Deed, Instrument, or other Writing, upon Vellum, Parchment, or Paper, that shall be marked or stamped for a lower Duty as aforesaid, that then every such Clerk, Officer, or

reduced to 5 l. by 6 W. 3. c. 12. §. 7. 9 W. 3. c. 25. §. 59.

Penalty upon Officer, &c. offending.

9 W. 3. c. 25. §. 59.

or Person, so guilty of any such Fraud or Practice, and being thereof lawfully convicted, shall (over and above the Penalty aforesaid) forfeit his Office, Place, or Employment, respectively, and be disabled to hold or enjoy the same for the future: And if any Attorney belonging to any Court whatsoever, shall be guilty of any such Fraud or Practice as aforesaid, and be convicted thereof, he shall be disabled for the future to practise as an Attorney; and if any Deed, Instrument, or Writing whatsoever, by this Act charged with the Payment of a Duty as aforesaid, shall, contrary to the true Intent and Meaning thereof, be written or ingrossed by any Person or Persons whatsoever, (not being a known Clerk or Officer, who in respect of any publick Office or Employment, is or shall be intitled to the making, writing, or ingrossing the same) upon Vellum, Parchment, or Paper, not marked or stamped according to this Act, or upon Vellum, Parchment, or Paper, marked or stamped for a lower Duty as aforesaid, that then, and in every such Case, there shall be due, answered, and paid to their Majesties, (over and above the Duty aforesaid) for every such Deed, Instrument, or Writing, the Sum of Five Pounds; and no such Record, Deed, Instrument, or Writing, shall be pleaded or given in Evidence in any Court, or admitted in any Court to be good,

Penalty upon Attorney. 9 W. 3. c. 25. §. 59.

No Deed, Instrument, &c. written before Paper stamped, good, till 5 l. paid to the King, and Money for the Stamp. 12 Geo. 1. c. 33. §. 8. 1 Mod. Cases 365. 9 W. 3. c. 25. §. 59.

good, useful, or available, in Law or Equity, until as well the said Duty, as the said Sum of Five Pounds, shall be first paid to their Majesties Use, and a Receipt produced for the same, under the Hand or Hands of some of their Majesties Officers, which shall be appointed to receive the Duties above-mentioned, and until the Vellum, Parchment, or Paper, on which such Deed, Instrument, or Writing, shall be written or made, shall be marked or stamped, with a lawful Mark or Stamp; and their Majesties Officer or Officers last-mentioned, are hereby enjoined and required, upon Payment or Tender of the said Duty and Sum of Five Pounds unto him or them, to give a Receipt for the same, and to mark or stamp the said Vellum, Parchment, or Paper, with the Mark or Stamp that shall be proper for such Deed, Instrument, or Writing respectively; and if any Person or Persons whatsoever, shall at any Time or Times hereafter counterfeit or forge any Stamp or Mark, to resemble any Stamp or Mark, which shall be provided or made in pursuance of this Act, or shall counterfeit or resemble the Impression of the same upon any Vellum, Parchment, or Paper, thereby to defraud their Majesties, their Heirs, and Successors, of any the Duties hereby granted, or shall utter, vend, or sell, any Vellum, Parchment, or Paper, with such counterfeit Mark or Impression thereupon,

Counterfeit or Sale of Paper, &c. with Counterfeit Stamp, Felony.
9 W. 3. c. 25. §. 59.
6 Geo. 1. c. 21. §. 69.

thereupon, knowing such Mark or Impression to be counterfeited, then every such Person so offending, being thereof convicted in due Form of Law, shall be judged a Felon, and shall suffer Death as in Cases of Felony, without the Benefit of Clergy.

Commissioners may appoint Inspectors in any Court, &c.

XII. And be it further enacted by the Authority aforesaid, That the Commissioners to be constituted by their Majesties, their Heirs, or Successors, under the Great Seal of England as aforesaid, shall and may appoint a fit Person to attend in any Court or Office, to take Notice of the Vellum, Parchment, or Paper, upon which any the Matters or Things aforesaid shall be ingrossed, written, or put, and of the Marks or Stamps thereupon, and of all other Matters and Things tending to secure their Majesties Duties arising by this Act; and that the Judges in the several Courts, and such others to whom it may appertain, at the Request or Requests of the said Commissioners, to be appointed by their Majesties as aforesaid, or of any Two or more of them, shall make such Orders in the respective Courts, and do such other Matters and Things, for the better securing of the said Duties, as shall be lawfully and reasonably desired in that Behalf; and that every Person who shall be commissionated by their Majesties, and every Person to be employed by, or under those commissionated

9 W. 3. c. 25. § 60.

Judges, &c. to make Orders, &c. at Request of Commissioners.

9 W. 3. c. 25. § 60.

Commissioners and Officers to take an Oath.

9 W. 3. c. 20. § 60.

ſtonated by their Majeſties, for the marking or ſtamping of Vellum, Parchment, or Paper as aforeſaid, before his acting in the marking or ſtamping of the ſaid Vellum, Parchment, or Paper, ſhall take the Oath following; that is to ſay,

The Oath.

I *A. B.* do ſwear, That I will faithfully execute the Truſt repoſed in me, purſuant to an Act of Parliament, intituled, *An Act for granting to their Majeſties ſeveral Duties upon Vellum, Parchment, and Paper, for Four Years, towards carrying on the War againſt* France, without Fraud or Concealment; and ſhall from time to time true Account make of my doing therein, and deliver the ſame to ſuch Perſon or Perſons, as their Majeſties, their Heirs, or Succeſſors, ſhall appoint to receive ſuch Account; and ſhall take no Fee, Reward, or Profit, for the Execution or Performance of the ſaid Truſt, or the Buſineſs relating thereunto, from any Perſons other than ſuch as ſhall be paid or allowed by their Majeſties, their Heirs, or Succeſſors, or by the Commiſſioners of their Majeſties Treaſury, or Three of them now being, or by the Treaſurer of the Exchequer, or Three or more of the Commiſſioners of the Treaſury, for the time being.

By whom to be adminiſtered.

Which Oath ſhall and may be adminiſtred to any ſuch Commiſſioner or Commiſſioners, by any Two or more of the ſame Commiſſioners which ſhall be appointed

appointed under the Great Seal as aforesaid; and any of the said Commissioners shall and may administer the like Oath (mutatis mutandis) to the Sub-Commissioners, or other Persons which shall be employed under them in the said Business of marking or stamping.

Commissioners and Officers to observe the Orders of the Treasury. 9 W. 3. c. 25. § 62.

XIII. And be it enacted, That the said Commissioners or Officers to be appointed by their Majesties as aforesaid, and all Sub-Commissioners and Officers to be employed or intrusted by or under them as aforesaid, shall from time to time, in and for the better Execution of their several Places and Trusts, observe and perform such Rules, Methods, and Orders, as they respectively shall from time to time receive from the said Commissioners of the Treasury now being, or from the Treasurer of the Exchequer, or Commissioners of the Treasury for the time being; and that the said Commissioners, to be appointed by their Majesties as aforesaid, shall take especial Care that the several Parts of this Kingdom, and the Dominion of Wales, and Town of Berwick upon Tweed, shall from time to time be sufficiently furnished with Vellum, Parchment, and Paper, stamped or marked as aforesaid, so as their Majesties Subjects may have it in their Election to buy the same of the Officers or Persons to be employed by the said Commissioners, at the usual or most common Rates above the said

Commissioners to take Care that the Country be furnished with stamp Parchment, 9 W. 3. c. 25. § 62.

Duty,

Duty, or to bring their own Vellum, Parchment, or Paper, to be ſtamped as aforeſaid, or to furniſh themſelves or others that ſhall have done the ſame.

Paupers exempted. 9 W. 3. c. 25. §. 64.

XIV. Provided always, and it is hereby further enacted, That none of the Rates, Impoſitions, or Sums of Money, before in this Act expreſſed, ſhall be raiſed, levied, collected, or paid, or be payable unto their Majeſties, by virtue of this Act, by any Perſon or Perſons that ſhall be admitted to ſue or defend in Forma Pauperis.

Records, &c. to be writ as uſual. 9 W. 3. c. 25. §. 64.

XV. And to the end their Majeſties may not be defrauded of any the Duties hereby granted; be it enacted, That all Records, Writs, Pleadings, and other Proceedings in Courts of Law and Equity, and all Deeds, Inſtruments, and Writings whatſoever hereby charged, ſhall be ingroſſed and written, in ſuch Manner as they have been uſually accuſtomed to be written, or are now written.

Upon Renewal of Marks, thoſe that have Paper marked by them ſhall have it changed within 60 Days. 9 W. 3. c. 25. §. 65.

XVI. Provided always, and be it further enacted, That as often as their Majeſties, their Heirs, or Succeſſors, ſhall think fit to alter or renew the ſaid Marks or Stamps, or any of them, it ſhall be lawful for all Perſons who ſhall at that Time have in their Cuſtody or Poſſeſſion, any Vellum, Parchment, or Paper marked with the Mark or Stamp, which ſhall be ſo altered, or renewed, and upon which none of the Matters or Things hereby charged ſhall

be ingroſſed or written, at any Time within the Space of Sixty Days after ſuch Intention of renewing or altering ſhall be publiſhed by Proclamation as aforeſaid, do bring or ſend ſuch Vellum, Parchmment, or Paper, unto the ſaid Commiſſioners, to the Head Office in London or Weſtminſter, or to ſuch other Officers as ſhall be appointed as aforeſaid; and the ſaid Commiſſioners and Officers reſpectively are hereby required to deliver, or cauſe to be delivered, unto the ſeveral Perſons who ſhall ſo bring and deliver any Quantity of Vellum, Paper, or Parchment, the like Quantity of Vellum, Parchment, or Paper, and as good in Quality, ſtamped with ſuch new Stamp or Mark, without demanding or taking, directly or indirectly for the ſame, any Sum of Money, or other Conſideration whatſoever, under the Penalty of forfeiting for every Offence, One hundred Pounds, to be ſued for, recovered, and divided, in ſuch Manner as the other Penalties in this Act are directed to be ſued for, recovered, and divided: And in caſe any Perſon ſhall neglect or refuſe, within the Time aforeſaid, to bring, or cauſe to be brought and delivered, unto the ſaid Commiſſioners or Officers as aforeſaid, any ſuch Vellum, Parchment, or Paper, the ſame is hereby declared to be of no other Effect or Uſe, than if it had never been ſtamped; and that all Matters

Penalty upon Officer.

Paper not brought in within that Time, of no Uſe.

Matters or Things which shall after that Time be ingrossed or written thereon, shall be of no other Effect, than if they had been ingrossed or written on Vellum, Parchment, or Paper, not marked or stamped at all; and all Persons who shall ingross or write any the Matters or Things hereby charged, on such Vellum, Parchment, or Paper, after the said Time, shall forfeit and suffer as herein before is enacted for Persons writing or ingrossing on Vellum, Parchment, or Paper, not marked or stamped.

Credit of Loan for 330,000 *l.* at 8 *l. per Cent.*

XVII. And be it enacted by the Authority aforesaid, That it shall and may be lawful to and for any Person or Persons, Natives or Foreigners, Bodies Politick or Corporate, to advance and lend to their Majesties into the Receipt of their Exchequer, upon the Credit of this Act, any Sum or Sums of Money, not exceeding the Sum of Three hundred and thirty thousand Pounds in the whole, and to have and receive for the Forbearance of all such Monies as shall be lent, Interest not exceeding the Rate of Eight Pounds per Centum per Annum.

Distinct Account, and weekly Payment.

XVIII. And be it further enacted and ordained by the Authority aforesaid, That all and every the Officer and Officers, who shall be concerned in the levying, collecting, and receiving, the Duties arising by this Act, do keep a separate and distinct Account thereof, and pay

pay the same in Specie into the Receipt of their Majesties Exchequer weekly, on Wednesday in every Week, unless it be an Holiday, and then the next Day after, which shall not be an Holiday; and upon Neglect or Refusal of the same, shall incur the Penalties, Forfeitures, Damages, and Costs, as other the Officers of the Exchequer herein after mentioned shall be liable to; which Monies so paid in, shall be applied to the Uses hereafter mentioned in this Act, and no otherwise. Penalty.

XIX. And be it further enacted by the Authority aforesaid, That there shall be provided and kept in their Majesties Exchequer (that is to say) in the Office of the Auditor of the Receipts, One Book, in which all Monies that shall be paid into the Exchequer by virtue of this Act, shall be entered and registered apart and distinct from all other Monies, paid or payable to Their Majesties upon any Account whatsoever; and that all and every Person and Persons, Natives or Foreigners, Bodies Politick or Corporate, who shall lend any Money to their Majesties upon the Credit of this Act, and pay the same into the Receipt of the Exchequer, shall immediately have a Tally of Loan struck for the same, and an Order for his or their Repayment, bearing the same Date with the Tally; in which Order shall be also contained a Warrant for Payment of Interest Distinct Books of Receipts in the Exchequer. Tally and Order to the Lender.

terest for Forbearance, not exceeding the Rates aforesaid, for his or their Consideration, to be paid every Three Months until the Repayment of his or their Principal; and that all Orders for Repayment of Money shall be registered in course, according to the Date of the Tally respectively, without Preference of one before another; and that all and every Person and Persons shall be paid in course, according as their Orders shall stand registered in the said Book, so as that the Person, Native or Foreigner, his or their Executors, Administrators, and Assigns, who shall have his, her, or their Order or Orders first entered in the said Book, shall be taken and accounted as the first Person to be paid upon the Monies to come in by virtue of this Act; and he or they who shall have his or their Order or Orders next entered, shall be taken and accounted to be the second Person to be paid, and so successively and in course; and that the Monies to come in by this Act, shall be in the same Order liable to the Satisfaction of the said respective Parties, their Executors, Administrators, or Assigns successively, without Preference of one before another, and not otherwise, and not to be divertible to any other Use, Intent, or Purpose whatsoever: And that no Fee, Reward, or Gratuity, directly or indirectly, be demanded or taken of any of their Majesties

Orders to be registered.

Lenders to be paid in course.

Penalty upon Officer taking Fee, or registering or

Majesties Subjects, for providing or making any such Books, Registers, Entries, View or Search, as aforesaid, or in or for the Payment of Money lent, or the Interest as aforesaid, by any of their Majesties Officer or Officers, their Clerks or Deputies, on pain of Payment of Treble Damages to the Party grieved, by the Party offending, with Costs of Suit; or if the Officer himself take or demand any such Fee or Reward, then to lose his Place also: And if any undue Preference of one before another shall be made, either in point of Register or Payment, contrary to the true Meaning of this Act, by any such Officer or Officers, then the Party offending shall be liable by Action of Debt, or on the Case, to pay the Value of the Debt, Damages, and Costs, to the Party grieved, and shall be forejudged from his Place or Office: And if such Preference be unduly made by any his Deputy or Clerk without Direction or Privity of his Master, then such Deputy or Clerk only shall be liable to such Action, Debt, Damages, and Costs, and shall be for ever after uncapable of his Place or Office: And in case the Auditor shall not direct, or the Clerk of the Pells record, or the Teller make Payment according to each Person's due Place, and Order, as afore directed, then he or they shall be judged to forfeit, and their respective Deputies and Clerks herein offending,

paying out of Course.

Penalty upon Auditor, &c. offending.

offending, to be liable to such Action, Debt, Damages, and Costs, in such Manner as aforesaid, all which said Penalties, Forfeitures, Damages, and Costs, to be incurred by any of the Officers aforesaid, or any their Deputies or Clerks, shall and may be recovered by Action of Debt, Bill, Plaint, or Information, in any of their Majesties Courts of Record at Westminster, wherein no Essoin, Protection, Privilege, Wager of Law, Injunction, or Order of Restraint, shall be in any wise granted or allowed.

What shall not be undue Preference.

XX. Provided always, and be it hereby declared, That if it happen that several Tallies of Loan, or Orders for Payment, as aforesaid, bear Date, or be brought the same Day to the Auditor of the Receipt to be registered, then it shall be interpreted no undue Preference which of those he enters first, so he enters them all the same Day: Provided also, That it shall not be interpreted any undue Preference to incur any Penalty in point of Payment, if the Auditor direct, and the Clerk of the Pells record, and the Teller do pay subsequent Orders of the Persons that come and demand their Money, and bring their Order before other Persons that did not come and demand their Money, and bring their Order in their Course, so as there may be so much Money reserved as will satisfy precedent Orders, which shall not be otherwise disposed, but kept for them;

Interest

Interest upon Loan being to cease from the Time the Money is so reserved and kept in Bank for them.

Orders how assignable.

XXI. And be it further enacted by the Authority aforesaid, That every Person or Persons to whom any Monies shall be due by virtue of this Act, after Order entered in the Book of Register aforesaid for Payment thereof, his Executors, Administrators, or Assigns, by Indorsement of his Order, may assign and transfer his Right, Title, Interest, and Benefit of such Order, or any Part thereof, to any other, which being notified in the Office of the Auditor of Receipt aforesaid, and an Entry or Memorial thereof also made in the Book of Register aforesaid for Orders (which the Officer shall upon Request, without Fee or Charge, accordingly make) shall intitle such Assignee, his Executors, Administrators, or Assigns to the Benefit thereof, and Payment thereon; and such Assignee may in like Manner assign again, and so toties quoties; and afterwards it shall not be in the Power of such Person or Persons, who have or hath made such Assignments, to make void, release, or discharge the same, or any the Monies thereby due, or any Part thereof.

Provision for Salaries.

XXII. Provided always, and be it enacted, That it shall and may be lawful to and for their Majesties, their Heirs, and Successors, out of the Duties arising by this Act, to cause such Sum and

Sums of Money to be expended and paid from time to time for Salaries, and other incident Charges, as shall be necessary in and for the receiving, collecting, levying, or managing of the same Duties, during the said Term therein by this Act granted; any thing in this Act contained to the contrary notwithstanding.

Proclamation of Alteration to be within 20 Days after Date, sent to the Mayors, &c. 9 W. 3. c. 25. §. 67.

XXIII. Provided always, and be it further enacted, That as often as their Majesties, their Heirs or Successors, shall think fit to alter the said Stamps, or any of them, that the Proclamation which is hereby directed to be made, for giving to all Persons due Notice thereof, shall, within Twenty Days after the Date thereof, be sent to the Mayor, chief Magistrate, or other head Officer of every City, Corporation, Borough, and Market-Town throughout the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed; which Officers respectively shall cause the same to be published to the Inhabitants of such City, Corporation or Town, either on the next Market-Day, or next Sunday, in the Church, immediately after the Time of Divine Service, upon Pain of forfeiting the Sum of Two hundred Pounds, to be sued for by Action of Debt, Bill, Plaint, or Information, in any of their Majesties Courts of Record at Westminster, wherein no Essoign, Protection, Wager of Law, Privilege, or more than

Penalty upon Officers not publishing it.

One

One Imparlance shall be granted or allowed; the One Moiety of which Forfeiture to be to their Majesties, the other Moiety to such Person who shall sue for the same.

The Auditors of the Impreſt to take the Accounts of the Commiſſioners, &c. annually upon Oath.

XXIV. And be it enacted, That the Commissioners, Receiver, or Receivers General, or other Person or Persons, who are or shall be respectively employed in the directing, receiving, collecting, or paying the several Impositions upon Paper and Parchment, and other Duties by this Act granted, shall and are hereby required, between the Eight and Twentieth Day of June, One thousand six hundred ninety five, and the Nine and twentieth Day of September following, and so from Year to Year yearly at those Times, during the Continuance of this Act, to exhibit their respective Accounts thereof to their Majesties Auditors of the Impreſt for the time being, or one of them, who shall, and are hereby from time to time respectively authorized to examine upon Oath the said Commissioners, Receiver, or Receivers General, or other Person or Persons Accomptants, who shall be employed in raising, receiving, or collecting the said Impositions and Duties, of what Sum or Sums of Money was or were by them, or any of them, respectively raised, collected, or received within the Time of such their Accounts, and likewise what Part thereof was by them, or any of

them, paid into their Majesties Receipt of the Exchequer, or by virtue of any Warrant of Privy Seal, or Warrant of the Lord High Treasurer, or Commissioners of their Majesties Treasury for the Time being, otherwise paid, and to whom, and for what Service or Services, and in making the said Accounts to and before the said Auditors, or One of them, they are to produce proper Vouchers for every Sum or Sums of Money so by them or any of them raised, received, and paid, according to the antient Methods of the Exchequer; and to the end that it may appear upon Record what the Sums amounted to in the Year, for which such Account or Accounts are or shall be respectively made, and what thereof was paid, and to whom, and for what Use and Service, Uses and Services, as aforesaid, and what remains unpaid, and rests insuper upon each respective Receiver and Collector, the Account or Accounts so to be taken by every of the said Auditors respectively, is and are to be declared before the Lord Treasurer, or Lords Commissioners of Treasury, and Chancellor of the Exchequer, now, and for the time being, according to the Course of the Exchequer in such Cases.

The Accounts to be declared before the Treasurer, &c.

Anno

* Anno Sexto

GULIELMI III. Regis.

Cap. VI.

An Act for granting to His Majesty certain Rates and Duties upon Marriages, Births, and Burials, and upon Batchelors and Widowers, for the Term of Five Years, for carrying on the War against *France* with Vigour.

[*So much thereof as relates to the Stamp Duties.*]

LII. AND be it further enacted by the Authority aforesaid, That no Person shall be married at any Place pretending to be exempt from the Visitation of the Bishop of the Diocese, without a Licence first had and obtained, except the Banns shall be published and certified according to Law; and that every Parson, Vicar, and Curate, who shall marry any Persons contrary to the true Intent and Meaning hereof, shall forfeit the Sum of One

Marrying without Licence or Banns published in Places pretending to be exempt, &c.

Penalty for first Offence, 100*l.*

* In the Statutes at Large, at the Beginning of this Sessions, it is said to be *Anno Sexto*; but afterwards at the Top of the Page it is *Anno Sexto & Septimo*.

hundred Pounds, to be recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record, One Moiety whereof to the King, His Heirs, and Successors, and the other Moiety to the Informer who shall sue for the same, and shall for the second Offence be suspended ab Officio et Beneficio, for the Space of Three Years.

For second Suspension. See 7 W. 3. c. 35.

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* Anno

* Anno Sexto

GULIELMI III. Regis.

CAP. XII.

An Act for explaining and regulating ſeveral Doubts, Duties, and Penalties, in the late Act for granting ſeveral Duties upon Vellum, Parchment, and Paper; and for aſcertaining the Admeaſurement of the Tonnage of Ships.

[*So much thereof as relates to the Stamp Duties.*]

I. WHEREAS ſeveral Doubts and Difficulties are ariſen upon the Interpretation of ſeveral Clauſes in an Act of Parliament, made in the Fifth and Sixth Years of the Reign of their Majeſties King WILLIAM and Queen MARY, intituled, *An Act for granting to their Majeſties ſeveral Duties upon Vellum, Parchment, and Paper, for Four Years, towards carrying on the War againſt* France, for the explaining and remedying the ſaid Doubts and Difficulties. Preamble. 5 W. & M. c. 21.

* In the Statutes at Large, at the Beginning of this Seſſions it is ſaid to be *Anno Sexto*, but afterwards at the Top of the Page, it is *Anno Sexto & Septimo*.

II. Be it declared and enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by Authority of the same, That the said Act, nor any Clause therein contained, shall be construed to charge with any Duty specified in the said Act, any Warrant made by, or Recognizance taken before any Justice or Justices of the Peace, or any Surrender of any Copyhold Estate, or Copies for such Estate, or any Certificate of Marriage of any Widow of any Seaman, or any Proceedings of any Court-martial, which relate to any Trial of any Common Soldier, or any Orders, Decrees, or Proceedings before any Commissioners of Sewers, or in the Court of Stannaries; but the said Warrants, Recognizances, Surrenders, Copies, Certificates, Orders, Decrees, and Proceedings, shall and are hereby declared to be exempted from the Payment of any the Duties mentioned in the said Act.

Exempts, Recognizances before Justices of the Peace, and other Matters here particularly mentioned. 9 W. 3. c. 25. §. 45.

III. And be it further enacted and declared by the Authority aforesaid, That the Clause in the said Act, whereby the Duty of Forty Shillings is laid upon the Register or Entry of any Degree in any of the Two Universities, shall not extend to charge with the said Duty of Forty

From the 40 s. Duty Batchelors of Arts. 9 W. 3. c. 25. §. 51.

Forty Shillings, the Regiſter or Entry of any Batchelor of Arts, who is hereby exempted from the Payment thereof.

Commiſſions of Rebellion. 9 W. 3. c. 25. § 2.

IV. And be it further enacted and declared by the Authority aforeſaid, That the Clauſe in the ſaid Act, whereby the Duty of Forty Shillings is laid upon Letters Patents, ſhall not extend to Commiſſions of Rebellion in Proceſs; but that the Commiſſions of Rebellion ſhall be, and are hereby exempted from the ſaid Duty of Forty Shillings.

Annual Officers in Corporations under 10*l. per Ann.* Value.

V. And be it further enacted and declared by the Authority aforeſaid, That the Clauſe in the ſaid Act, whereby the Duty of Forty Shillings is laid upon Admittances of Officers in any Court whatſoever, ſhall not be extended to charge any annual Officer in any Corporation or inferior Court, whoſe Office is under the Value of Ten Pounds per Annum, in Salaries, Fees, or other Perquiſites; but the ſaid annual Officer is hereby exempted and diſcharged from the ſaid Duty.

Officers at Seats pay as thoſe at Land. 3 W. 3. c. 25. §. 46.

VI. And be it further enacted and declared by the Authority aforeſaid, That the Officers at Sea ſhall pay the ſame Duty that the Officers of the Army at Land pay, and no more; any thing in the ſaid Act to the contrary in any wiſe notwithſtanding.

VII. And

Penalty of 500 *l.* reduced to 5 *l.* with Costs. 5 W. & M. c. 21. §. 11.

VII. And be it further enacted by the Authority aforesaid, That the Penalty of Five hundred Pounds mentioned in the said Act, shall no longer stand and be in force, but is hereby altered and changed into the Penalty of Five Pounds only; and that for the future, in all Cases where by the said Act the Offender was to forfeit Five hundred Pounds, he shall forfeit no more than Five Pounds, to be recovered with Costs of Suit; any thing in the said Act to the contrary in any wise notwithstanding.

IX. And for the better Distribution of the said Vellum, Parchment, and Paper, and that the Subjects may have the same with more Conveniency, and at an easier Rate than formerly; be it enacted by the Authority aforesaid, That the Lord High Treasurer of England, or Commissioners of His Majesty's Treasury for the time being, shall once in the Year at least, set the Prices of all Sorts of stamped Vellum, Parchment, and Paper, that it shall be sold at; and that the Commissioners appointed for putting the said Act in Execution, shall stamp the said Price so set upon every Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper, so by them to be sold; and that the said Commissioners shall likewise allow and pay to every Person that shall bring Vellum, Parchment, or Paper, to be stamped (the Duty whereof shall amount to the Sum of Ten Pounds or upwards) after

Prices to be annually set and stampt on the Parchment. 9 W. 3. c. 25. §. 68. 1 Annæ, st. 2. c. 22. §. 7.

after the Rate of Six Pounds in the Hundred Pounds per Annum for Three Months, upon present Payment of the said Duty, upon the said Vellum, Parchment, and Paper, so by them bought; and that any Persons that shall buy of the said Commissioners, or their Agents, Vellum, Parchment, or Paper, the Duty whereof amounts to the like Sum of Ten Pounds or upwards, shall have the same Allowance of Six Pounds in the Hundred Pounds.

Rate of 6 *per Cent. per Ann.* for 3 Months Allowance for ready Money. 9 W. 3. c. 25. §. 68.

Anno

* Anno Septimo

GULIELMI III. Regis.

CAP. XXXV.

An Act for the Inforcing the Laws which reſtrain Marriages without Licence or Banns, and for the better regiſtering Marriages, Births, and Burials.

[*So much thereof as relates to the Stamp Duties.*]

Preamble. 5, 6 W. & M. c. 21.

I. WHEREAS by an Act of Parliament made in the Fifth and Sixth Years of the Reign of His Majeſty King *William*, and the late Queen *Mary*, of Bleſſed Memory, intituled, *An Act for granting to their Majeſties ſeveral Duties upon Vellum, Parchment, and Paper, for Four Years, towards carrying on the War againſt* France, It is amongſt other Things enacted, That a Duty or Impoſition of Five Shillings ſhall be rated, levied, collected, and paid, for every Piece of Paper or Parchment, upon which

* In the Statutes at Large, at the Beginning of this Seſſion, it is ſaid to be *Anno Septimo*, but afterwards, at the Top of the Page, it is *Anno Septimo & Octavo*.

which any Licence or Certificate of Marriage ſhould be written or ingroſſed: And whereas by a Clauſe in another Act of Parliament, made in the Sixth and Seventh Years of His Majeſty's Reign, intituled, *An Act for granting to His Majeſty certain Rates and Duties upon Marriages, Births, and Burials, and upon Batchelors and Widowers, for the Term of Five Years, for carrying on the War againſt* France *with Vigour*, it is amongſt other Things enacted and provided, That no Perſon ſhall be married at any Place pretended to be exempted from the Viſitation of the Biſhop of the Dioceſe, without a Licence firſt had and obtained, except the Banns ſhall be publiſhed and certified according to Law; and that every Parſon, Vicar, and Curate, who ſhall marry any Perſons contrary to the true Intent and Meaning thereof, ſhall forfeit the Sum of One hundred Pounds; which Clauſe was ſo enacted and provided, for the better aſcertaining, levying, and collecting, the aforeſaid Duty of Five Shillings upon every Licence or Certificate of Marriage, but by Experience is found ineffectual for the ſame, in regard the ſaid Penalty of One hundred Pounds is not extended to every Offence of the ſame Parſon, Vicar, or Curate, ſo offending as aforeſaid: And whereas the Force and Intent of the ſaid Clauſe is otherwiſe eluded and made of none Effect, by ſeveral Parſons, Vicars, and Curates, who to avoid the ſaid Penalty of One hundred Pounds, do ſubſtitute and employ, and knowingly and wittingly ſuffer and permit divers other Miniſters, to marry great

6, 7 W. 3. c. 6. §. 52.

Numbers

Numbers of Perſons in their reſpective Churches and Chapels, without Publication of Banns, or Licences of Marriage firſt had and obtained; many of which Miniſters ſo ſubſtituted, employed, permitted, and ſuffered to marry, as aforeſaid, have no Benefices, or ſettled Habitations, and are poor and indigent, and cannot eaſily be diſcovered and convicted of the Offences aforeſaid: And whereas divers Miniſters, being in Priſon for Debt and otherwiſe, do marry in the ſaid Priſons many Perſons reſorting thither for the Purpoſes aforeſaid, and in other Places for Lucre and Gain to themſelves; by all which Means, the Duties and Impoſitions upon Licences of Marriage, as aforeſaid, are greatly diminiſhed and ſubſtracted, and many other great Inconveniencies do ariſe: For the remedying and preventing whereof,

Penalty of 100 l. on any Parſon, &c. marrying without Banns or Licence.

II. Be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in Parliament aſſembled, and by the Authority of the ſame, That from and after the Four and twentieth Day of June, in the Year of our Lord One thouſand ſix hundred ninety and ſix, every Parſon, Vicar, or Curate, who ſhall marry any Perſons in any Church or Chapel, exempt or not exempt, or in any other Place whatever, without Publication of the Banns of Matrimony between the reſpective Perſons according to Law, or without Licences for the

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the ſaid Marriages firſt had and obtained, ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds.

III. And for the more effectual preventing the Abuſes aforeſaid; Be it further enacted by the Authority aforeſaid, That every Parſon, Vicar, or Curate, who ſhall ſubſtitute or employ, or knowingly and wittingly ſhall ſuffer and permit any other Miniſter to marry any Perſons in any Church or Chapel, to ſuch Parſon, Vicar, or Curate, belonging or appertaining, without Publication of Banns or Licences of Marriage firſt had and obtained, ſhall, for every ſuch Offence, forfeit the Sum of One hundred Pounds; the aforeſaid reſpective Forfeitures to be recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record, wherein no Eſſoign, Wager, or Protection of Law, or any more than One Imparlance, ſhall be allowed; One Moiety thereof to His Majeſty, His Heirs, and Succeſſors, and the other Moiety to him or them who ſhall inform or ſue for the ſame.

Penalty of 100 *l.* on any Parſon, *&c.* ſuffering any other to marry in his Church, *&c.* without Banns or Licence.

Penalties how to be recovered.

IV. And for the better aſcertaining, levying, and collecting the ſaid Duties on Marriages and Licences, as aforeſaid; Be it further enacted by the Authority aforeſaid, That from and after the Four and twentieth Day of June, in the Year of our Lord One thouſand ſix hundred ninety and ſix, every Man ſo married without Licence or Publication of Banns, as

Penalty of 100 *l.* on every Man married without Banns or Licence.

as aforesaid, shall forfeit the Sum of Ten Pounds, to be recovered, together with Costs of Suit, in Manner as aforesaid, by any Person who shall inform or sue for the same; and likewise that every Sexton or Parish Clerk, or other Person acting as Sexton or Parish Clerk, who shall knowingly and wittingly aid, promote, and assist at such Marriages so celebrated without Banns or Licences, as aforesaid, shall forfeit the Sum of Five Pounds, to be recovered, with Costs of Suit, in Manner as aforesaid, by any Person who shall inform or sue for the same.

Penalty of 5 l. on every Sexton or Parish Clerk assisting at such Marriage.

Anno

* Anno Octavo

GULIELMI III. Regis.

Cap. XX.

An Act for making good the Deficiencies of ſeveral Funds therein mentioned, and for enlarging the Capital Stock of the Bank of *England*; and for raiſing the Publick Credit.

[*So much thereof as relates to the Stamp Duties.*]

XII. AND be it further enacted by the Authority aforeſaid, That the ſeveral Rates and Duties granted to their ſaid Majeſties, by an Act made in the Fifth and Sixth Years of their Reign, intituled, An Act for granting to their Majeſties ſeveral Duties upon Vellum, Parchment, and Paper, for Four Years, towards carrying on the War againſt *France*; and which were thereby to commence from and after the Eight and twentieth Day

The firſt Stamp Duties granted by 5 W. & M. c. 21. Continued to 1 *Aug.* 1706. 1 Ann. ſtat. 1. c. 13. §. 13. 5 Ann. c. 19. §. 3. 1 Geo. 1. ſtat. 2. c. 12. §. 8. 6 Ann. c. 5. §. 4.

* In the Statutes at Large, at the Beginning of this Seſſions, it is ſaid to be *Anno Octavo*; but afterwards at the Top of the Page it is *Anno Octavo & Nono*. See Stat. 5 Ann. c. 19. §. 3.

Day of June, One thousand six hundred ninety four, shall be and are hereby continued, after the Expiration of the said Term of Four years, until the First Day of August, which shall be in the year of our Lord One thousand seven hundred and six; and that the said Act, and all Powers, Provisions, Articles, and Clauses, therein contained, shall continue and be of full Force and Effect, until the said First Day of August, One thousand seven hundred and six, and shall be applied, practised, and executed, for the raising, levying, collecting, answering, and paying the said Duties hereby continued, according to the Tenor and Intent of this present Act, as fully to all Intents and Purposes, as if the said last-mentioned Act, and all and every the Clauses, Matters, and Things therein contained, had been again repeated and enacted in this Act particularly.

All Clauses in that Act continued.

XIII. Provided always, and it is hereby further enacted, That in all Cases where any further or other Provision, or any Alteration is made by any other Act or Acts of Parliament now in being, in relation to the said Duties, upon Vellum, Parchment, and Paper, such other Provisions or Alterations shall be observed and complied with, during the Continuance of the Term hereby granted in the same Duties; any thing herein contained to the contrary notwithstanding.

And all further Provisions in any other Acts relating to those Duties.

*Anno

* Anno Nono

GULIELMI III. Regis.

Cap. XXV.

An Act for granting to His Majeſty, His Heirs and Succeſſors, further Duties upon Stampt Vellum, Parchment and Paper.

Moſt Gracious Sovereign,

I. WE Your Majeſty's moſt dutiful and loyal Subjects, the Commons in Parliament aſſembled, being deſirous to raiſe ſuch Aids and Supplies as may be proportionable to Your Majeſty's great and extraordinary Occaſions, do humbly preſent Your Majeſty with the free Gift of the further Rates and Duties herein after mentioned; and do beſeech Your Majeſty, that it may be enacted; and be it enacted by the King's Preamble.

* In the Statutes at Large, at the Beginning of this Seſſions, it is ſaid to be *Anno Nono*, but afterwards at the Top of the Page, it is *Anno Nono & Decimo*. But it is ſaid to be *Anno Nono* in ſtat. 12 Annæ, ſtat. 2. c. 9. §. 22, 28. 6 Geo. 1. c. 21. §. 54. 12 Geo. 1. c. 33. §. 13.

King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in Parliament assembled, and by Authority of the same, That from and after the First Day of August, in the Year of our Lord, One thousand six hundred ninety eight, there shall be throughout the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, raised, collected, and paid unto His Majesty, His Heirs, and Successors for ever, for the several and respective Things herein after mentioned, which shall be written or ingrossed at any Time or Times, after the said First Day of August, One thousand six hundred ninety eight (over and above the Rates and Duties, and Sums of Money, now due and payable to His Majesty, or to any Person or Persons, Bodies Politick or Corporate whatsoever, for the same) the several and respective Rates, Impositions, Duties, Charges, and Sums of Money, herein after expressed, in Manner and Form following, (that is to say)

Additional Duties, from *August*, 1698, for ever.

II. For every Skin, or Piece of Vellum or Parchment, on which any Grants or Letters Patents under the Great Seal of England, or the Seal of the Dutchy or County Palatine of Lancaster, of any Honour, Dignity, Promotion, Franchise, Liberty, or Privilege, to any Person or Persons, Bodies Politick

Grants and Exemplifications for Honours and Franchises, 40*s*.

rick or Corporate, or Exemplifications of the same, shall be ingrossed or written, (Commissions of Rebellion in Process always excepted) the Sum of Forty Shillings. Exception.

III. For every Skin or Piece of Vellum, Parchment, or Sheet of Paper, on which any Pardon (except the general Circuits and Newgate Pardon) of or for any Crime or Offence, or of any Sum of Money or Forfeiture whatsoever, or on which any Warrant of Reprieve or Relaxation from any Fines, Corporal Punishments, or other Forfeiture, shall be ingrossed or written, the Sum of Forty Shillings. Pardons, Reprieves, and Relaxations, except General Circuit and Newgate Pardons, 40 *s.*

IV. For every Skin of Vellum or Parchment, or Sheet of Paper, upon which any Grant from His Majesty, his Heirs, or Successors, of any Sum of Money exceeding One Hundred Pounds, which shall pass the Great Seal or Privy Seal (not directed to the Great Seal) shall be ingrossed or written, the Sum of Forty Shillings. Grants of Money exceeding 100 *l.* 40 *s.*

V. For every Skin of Vellum or Parchment, or for every Sheet of Paper, upon which any Grant of any Office or Employment which shall be above the Value of Fifty Pounds per Annum, shall be written or ingrossed, the Sum of Forty Shillings. Grant of Office above 50 *l.* *per Ann.* 40 *s.*

VI. For every Skin of Vellum or Parchment, on which any Grant of Lands in Fee, Lease for Years, or other Grant of Profit, Grant of Lands or other Profits, not otherwise charged, 40 *s.*

Profit, not herein particularly charged, that ſhall paſs the Great Seal of England, the Seal of the Exchequer, the Seal of the Dutchy or County Palatine of Lancaſter, or the Privy Seal (not directed to the Great Seal) ſhall be ingroſſed or written, the Sum of Forty Shillings.

Preſentations, &c. 40 s.

VII. For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which any Preſentation or Donation which ſhall paſs the Great Seal of England, or upon which any Collation to be made by any Archbiſhop, or other Biſhop, or any Preſentation or Donation to be made by any Patron whatſoever of or to any Benefice, Dignity, or Spiritual or Eccleſiaſtical Promotion whatſoever, ſhall be ingroſſed or written, the Sum of Forty Shillings: (Provided ſuch Benefice, Dignity, or Promotion, be of the yearly Value of Ten Pounds, or above, in the King's Books.)

Proviſo.

Diſpenſations and Faculties, 40 s.

VIII. For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which any Diſpenſation to hold Two Eccleſiaſtical Dignities or Benefices, or both a Dignity and a Benefice, or any other Diſpenſation or Faculty, from the Lord Archbiſhop of Canterbury, or the Maſter of the Faculties for the time being, ſhall be ingroſſed or written, the Sum of Forty Shillings.

IX. For every Skin or Piece of Vellum or Parchment, Sheet or Piece of Paper, upon which Admittance of any Fellow

Fellow of the College of Physicians, or of any Attorney, Clerk, Advocate, Proctor, Notary, or other Officer or Officers in any Court whatsoever, shall be ingrossed or written, the Sum of Forty Shillings. Admittances of Physicians, Officers of Courts, Attornies, Proctors, &c. 40 s.

X. Provided that this Act shall not be extended to charge with the Duty last-mentioned, any annual Officer in any Corporation or inferior Court, whose Office is under the Value of Ten Pounds per Annum in Salaries, Fees, or other Perquisites, but the said annual Officer is hereby exempted and discharged from the said Duty. But this not to extend to annual Offices in Corporations, under 10 *l. per Ann.* Value.

XI. For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which any Appeal from the Court of Admiralty, Arches, or the Prerogative Courts of Canterbury or York, shall be ingrossed or written, the Sum of Forty Shillings. Appeals from Court of Admiralty, Arches, &c. 40 s.

XII. For every Skin of Vellum or Parchment, upon which any Exemplification, of what Nature soever, that shall pass the Seal of any Court whatsoever, shall be ingrossed or written, the Sum of Five Shillings. Exemplifications, 5 s.

XIII. For every Skin of Vellum or Parchment, or Sheet of Paper, upon which any Decree or Dismission, made by or in the Court of Chancery, Exchequer, Court of the County Palatine or Dutchy of Lancaster, Courts of the Counties Palatine of Chester, Durham, or other Court Decrees and Dismissions in Courts of Equity, 6 *d.*

of Equity whatsoever, shall be ingrossed or written, the Sum of Six Pence.

Ecclesiastical Institutions or Licences, 5 s.

XIV. For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which any Institution or Licence that shall pass the Seal of any Archbishop or Bishop, Chancellor, or other Ordinary, or any Ecclesiastical Court whatsoever, shall be ingrossed or written, the Sum of Five Shillings.

Writs of Error, and *Certiorari*, and Appeal, except, &c. 5 s.

XV. For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which any Writ of Error, Certiorari, or Appeal, (except to the Delegates) shall be ingrossed or written, the Sum of Five Shillings,

Significavit pro, &c. 5 s.

XVI. For every Skin or Piece of Vellum, Parchment, or Sheet of Paper, upon which any Significavit pro Corporis Deliberatione, shall be ingrossed or written, the Sum of Five Shillings.

Sentences, &c. in Courts of Admiralty, 5 s.

XVII. For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Sentence that shall be given in the Court of the Lord High Admiral of England, or the Cinque-ports exercising Admiralty Jurisdiction, or upon any Attachment that shall be made out of any of the said Courts of Admiralty, or any Relaration of any such Attachment, shall be ingrossed or written, the Sum of Five Shillings.

Letters of Mart, 5 s.

XVIII. For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Letters of Mart

part shall be ingrossed or written, the Sum of Five Shillings.

XIX. For every Skin or Piece of Vellum or Parchment, or Piece of Paper, upon which any Probate of a Will, or Letters of Administration for any Estate above the Value of Twenty Pounds, shall be ingrossed or written, the Sum of Five Shillings. Probate of Wills and Administrations for Estates above, 20*l.* 5*s.*

XX. For every Skin or Piece of Vellum or Parchment, Sheet or Piece of Paper, upon which any Recognizance, Statute-staple or Statute-merchant, shall be ingrossed or written, or entered of Record in any Court or Office, the Sum of Five Shillings. Recognizances, Statutes-staple, and Entries thereof, 5*s.*

XXI. For every Skin or Piece of Vellum or Parchment, upon which any Record of Nisi Prius or Postea, shall be ingrossed or written, the Sum of Two Shillings and Six Pence. Records of *Nisi Prius* or *Postea*, 2*s.* 6*d.*

XXII. For every Skin or Piece of Vellum or Parchment, or Paper, upon which shall be ingrossed or written any Judgement whatsoever, which shall be signed by the Master of any Office, or his Deputy or Secondary, or by any Prothonotary, or his Secondary, Deputy, or Clerk, or any other Officer belonging to any of the Courts at Westminster, who have Power, or usually doth or shall sign Judgements, the Sum of Two Shillings and Six Pence. Judgements signed by Officers of the Courts at *Westminster*, 2*s.* 6*d.*

XXIII. For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon Ecclesiastical Commissions, &c. 2*s.* 6*d.*

upon which any Commiſſion iſſuing out of any Eccleſiaſtical Court, not herein otherwiſe particularly charged, ſhall be ingroſſed or written, the Sum of Two Shillings and Six Pence.

Warrants, Monitions, or Perſonal Decrees in Courts of Admiralty, (Beneficial Warrants, and Signs Manuals, excepted,) &c. 2 s. 6 d.

XXIV. For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which any Warrant, Monition, or perſonal Decree in any Court of Admiralty, or the Cinque-ports, ſhall be ingroſſed or written; or upon which any beneficial Warrant or Order under the Sign Manual of his Majeſty, His Heirs, or Succeſſors, (except Warrants or Orders for the Service of the Navy, Army, and Ordnance) ſhall be ingroſſed or written, the Sum of Two Shillings and Six Pence.

Special Bails, 1 s.

XXV. For every Piece of Vellum, Parchment, or Paper, upon which any Special Bail to be taken in any the Courts at Weſtminſter, or before any of the Judges of the ſaid Courts, or in any other Court whatſoever, ſhall be ingroſſed or written; and for every Piece of Vellum, Parchment, or Paper, upon which ſhall be ingroſſed or written any Appearance upon ſuch Special Bail, the Sum of One Shilling.

Pleadings, Interrogatories, and Depoſitions, taken by Commiſſion in Courts of Equity, 1 s.

XXVI. For every Skin or Piece of Vellum or Parchment, upon which ſhall be ingroſſed or written any Bill, Anſwer, Replication, Rejoinder, Interrogatories, Depoſitions taken by Commiſſion, or any other Pleadings whatſoever, in the Courts of Chancery, Exchequer, Dutchy Court,

Court, and County Palatine Courts, or other Courts of Equity, the Sum of One Shilling.

XXVII. For every Skin or Piece of Vellum or Parchment, and for every Sheet or Piece of Paper, upon which any Admission into any Corporation or Company, or any Matriculation in either of the Two Universities, or any Admission into any the Inns of Court, or Inns of Chancery, shall be ingrossed or written, the Sum of One Shilling. Admissions into Corporations, Inns of Court, &c. and Matriculations, 1 s.

XXVIII. For every Piece of Parchment or Paper, upon which any Affidavit shall be ingrossed or written, (except Affidavits taken pursuant to several Acts made in the Thirtieth and Two and thirtieth Years of the Reign of King Charles the Second, for burying in Woollen; and except such Affidavits as shall be taken before the Officers of the Customs, or any Justice or Justices of the Peace, or before any Commissioners appointed, or to be appointed, by any Act of Parliament for the assessing and levying any Aids or Duties, granted, or to be granted to His Majesty, His Heirs, or Successors, and which Affidavits shall be taken by the said Officers of the Customs, Justices, or Commissioners, by virtue of their Authority as Justices of the Peace, or Commissioners respectively, and not otherwise) the Sum of Six Pence. Affidavits, except, &c. 6 d.

XXIX. And for every Piece of Parchment or Paper, upon which any Copy of such Copy of Affidavit, filed, 6 d.

such Affidavit, as is herein before charged, that shall be filed, or read in any Court whatsoever, shall be ingrossed or written, the Sum of Six Pence.

Deeds not otherwise charged, except, &c. 6d.

XXX. For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which shall be written or ingrossed any Indenture, Lease, or Deed-poll, not hereby otherwise charged, the Sum of Six Pence (except Indentures for binding poor Parish-Children Apprentices).

Writs, except, &c. issuing out of Courts holding Plea for 40 s. or above, 6d.

XXXI. For every Piece of Vellum or Parchment, or Piece of Paper, upon which any Original Writ (except such Original on which a Writ of Capias issues) Subpœna, Bill of Middlesex, Latitat, Writ of Capias, Quo Minus, Writ of Dedimus Potestatem to take Answers, examine Witnesses, or appoint Guardians, or any other Writ whatsoever, or any other Process or Mandate, that shall issue out of, or pass the Seals of any the Courts at Westminster, Courts of the Great Sessions in Wales, Courts in Counties Palatine, or any other Court whatsoever holding Plea, where the Debt or Damage doth amount to Forty Shillings or above, or the Thing in Demand is of that Value, shall be ingrossed or written, (Writs of Covenant for levying Fines, Writs of Entry for suffering Common Recoveries, and Writs of Habeas Corpus, always excepted) the Sum of Six Pence.

XXXII. For

XXXII. For every Piece of Vellum, Parchment, or Paper, upon which any Entry of any Action in the Mayors and Sheriffs Courts of London, and in Courts in all Corporations and other Courts whatsoever, out of which no Writs, Process, or Mandates issue, holding Plea, where the Debt or Damage doth amount to Forty Shillings or above, shall be ingrossed or written, the Sum of Six Pence. Actions in inferior Courts, not issuing Writs, and holding Plea for 40 *s.* or above, 6 *d.*

XXXIII. For every Piece of Vellum, Parchment, or Paper, upon which any Common Bail to be filed in any Court whatsoever, and upon which any Appearance that shall be made upon such Bail, shall be ingrossed or written, the Sum of Six Pence: Which Appearance or Common Bail, the Defendant shall cause to be entered or filed within Eight Days after the Day upon which the Process, on which the Defendant is arrested, shall be returnable, upon Penalty of Five Pounds to be paid to the Plaintiff, for which the Court shall immediately award Judgement, whereupon the Plaintiff may take out Execution. Common Bails and Appearances, 6 *d.* To be entered or filed within 8 Days after Return of Process. Penalty.

XXXIV. For every Piece of Vellum, Parchment, or Paper, upon which any Rule or Order, made or given in any the Courts at Westminster, either Courts of Law or Equity, shall be ingrossed or written, the Sum of Six Pence. Rules and Orders in the Courts at *Westminster*, 6 *d.*

XXXV.

Copies thereof, and of Proceedings in Courts at *Westminster*, not otherwise charged, 6*d*.

XXXV. For every Piece of Vellum, Parchment, or Paper, upon which any Copy of such Rules or Orders entered, or the Copies of any other Records or Proceedings in any of the said Courts at Westminster, not hereby otherwise charged, shall be ingrossed or written, the Sum of Six Pence.

Ecclesiastical and Admiralty Proceedings here mentioned, and Copies thereof, 6*d*.

XXXVI. For every Skin or Piece of Vellum, or Parchment, or Sheet of Paper, upon which shall be ingrossed or written any Citation or Monition made in any Ecclesiastical Court, or any Libel or Allegation, Deposition, Answer, Sentence, or Final Decree, or any Inventory exhibited in any Ecclesiastical Court, the Courts of Admiralty, or Cinque-ports, or whereupon any Copies of them respectively shall be ingrossed or written, the Sum of Six Pence.

Deeds and Notarial Acts here specified, 6*d*.

XXXVII. For every Skin or Piece of Vellum, or Parchment, or Sheet of Paper, upon which any Charter-party, Policy of Assurance, Pasport, Bond, Release, Contract, or other Obligatory Instrument, or any Protest, Procuration, Letter of Attorney, or any other Notarial Act whatsoever, shall be ingrossed or written, the Sum of Six Pence.

Pleadings in Courts of Law, 1*d*.

XXXVIII. For every Skin or Piece of Vellum, or Parchment, or Sheet of Paper, upon which any Declaration, Plea, Replication, Rejoinder, Demurrer, or other Pleadings whatsoever, in any Court

Court of Law, shall be ingrossed or written, the Sum of One Peny.

Copy thereof, 1 d.

XXXIX. And for every Skin or Piece of Vellum or Parchment, upon which any Copy thereof shall be written or ingrossed, the Sum of One Peny.

Depositions in Equity, not taken by Commission, and Copies thereof, and of Interrogatories, Pleadings, and other Proceedings in Courts of Equity, 1 d.

XL. For every Skin or Piece of Vellum, or Parchment, or Sheet of Paper, upon which any Depositions taken in the Court of Chancery, or other Court of Equity, (except the Paper Draughts of Depositions taken by virtue of any Commission before they are ingrossed) which are not herein before charged, or upon which any Copy of any Bill, Answer, Plea, Demurrer, Replication, Rejoinder, Interrogatories, Depositions, or other Proceedings whatsoever in any Court of Equity, shall be ingrossed or written, the Sum of One Peny.

Copies of Wills, 1 d.

XLI. For every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which a Copy of any Will shall be ingrossed or written, the Sum of One Peny.

Officer to set down the Day of signing on every Writ of Arrest.

XLII. And for preventing Abuses committed by arresting Persons without any Writ or legal Process to justify the same, by Means whereof, the Duty hereby given for ever to the Crown upon such Process will be lost; be it enacted by the Authority aforesaid, That from and after the said First Day of August, One thousand six hundred ninety eight, every Officer or Clerk belonging,

5 W & M. c. 21. §. 4. 6 Geo. 1. c. 21. §. 54. and enter the same on the Remembrance &c.

longing, or which shall hereafter belong to the Court of King's Bench, Common Pleas, or Exchequer, who shall sign any Writ or Process before Judgement, to arrest any Person or Persons thereupon, shall at the Signing thereof, set down upon such Writ or Process, the Day and Year of his Signing the same, which shall be entred upon the Remembrance, or in the Book where the Abstract of such Writ or Process shall be entred,

Penalty on Officer neglecting.

upon Pain to forfeit the Sum of Ten Pounds for every Offence or Neglect of such Officer or Clerk aforesaid; to be recovered by any Person who shall sue for the same, in any Court of Record, of His Majesty, His Heirs, or Successors, by Action of Debt, Bill, Plaint, or Information, wherein no Wager of Law, Protection, or Essoign, or more than One Imparlance shall be allowed.

Particulars not to be charged. 5 W. & M. c. 21. §. 5.

XLIII. Provided always, That this Act, or any thing therein contained, shall not extend to charge with the said Duties, or any of them, any Bills of Exchange, Accompts, Bills of Parcel, Bills of Fees, or any Bills of Notes (not sealed) for Payment of any Money at Sight, or upon Demand, or at the End of certain Days of Payment.

5 W. & M. c. 21. §. 6. Saving as to Wills and Letters of Administration of

XLIV. Provided that nothing in this Act contained, shall extend to charge with the said Duties, or any of them, the Probate of any Will, or Letters of Administration

stration of any common Seaman or Soldier, who shall be slain, or die in the Service of his Majesty, his Heirs, or Successors, a Certificate being produced from the Captain of the Ship or Vessel, or Captain of the Troop or Company, under whom such Seaman or Soldier served at the Time of his Death, and Oath made of the Truth thereof, before the proper Judge or Officer by whom such Probate or Administration ought to be granted; which Oath such Judge or Officer is hereby authorized and required to administer, and for which no Fee or Reward shall be taken. Soldiers and Seamen.

XLV. Provided also, That this Act, or any Clause therein contained, shall not be construed to charge with any Duty, any Warrant made by, or Recognizance taken before any Justice or Justices of the Peace, or any Surrender of any Copyhold Estate, or Copies of such Estate, or any Proceedings of any Court Martial, which relate to any Tryal of any Common Soldier; or any Orders, Decrees, or Proceedings, before any Commissioners of Sewers; or in the Court of Stannaries; but such Warrants, Recognizances, Surrenders, Copies, Orders, Decrees, and Proceedings, shall, and are hereby declared to be exempted from the Payment of any of the Duties before mentioned in this Act. 6 W. 3. c. 12. §. 2. Saving as to Proceedings before Justices of Peace, Copyholds, Tryals of Soldiers, Proceedings in Sewers and Stannaries.

Sea Officers to pay the same Duties as Land Officers. 6 W. 3. c. 12. §. 6.

XLVI. Provided also, and it is hereby enacted and declared by the Authority aforesaid, That the Officers at Sea shall by this Act pay the same Duty for their Stamps, that the Officers of the Army at Land pay by this Act, and no more upon the same Act only; any thing herein contained to the contrary notwithstanding.

Duties redeemable by Parliament.

XLVII. And it is hereby declared, That all the Duties by this Act granted to His Majesty, His Heirs, and Successors, shall nevertheless be subject and liable to such Condition and Power of Redemption by Parliament, as by any Act of this Session is or shall be declared and provided.

XLVIII. And be it further enacted by the Authority aforesaid, That for the better and more effectual levying, collecting, and paying unto His Majesty, His Heirs, and Successors, the several and respective Duties hereby granted, for or upon stamped Vellum, Parchment, and Paper, it shall and may be lawful for His Majesty, His Heirs, and Successors, and to and for the Commissioners of the Treasury, or any Three or more of them, or the High Treasurer of England for the time being, from time to time, to nominate and appoint such Persons as they shall think fit, to be Commissioners or Officers for the stamping and marking of Parchment, Vellum, and Paper, and managing the Duties thereupon pursuant to this Act; and that the

Commissioners to be appointed, &c.

Commiſſioners ſo to be appointed ſhall keep their head Office in ſome convenient Place within the Cities of London or Weſtminſter; and ſuch Commiſſioners, or the major Part of them, are hereby impowered, under their Hands and Seals to appoint ſuch other inferior Officers, for the marking or ſtamping of Vellum, Parchment, and Paper, or for the better collecting or levying the Duties hereby granted to his Majeſty, His Heirs, and Succeſſors, as they in their Diſcretion ſhall think fit; and the ſame Commiſſioners ſhall provide, from time to time, Marks or Stamps, proper for the marking and ſtamping of Vellum, Parchment, and Paper, according to which Marks or Stamps the King's Duties ought to be paid.

Head Office to be kept in *London* or *Weſtminſter*.

Commiſſioners to appoint inferior Officers;

and provide Stamps.

XLIX. And whereas ſuch or the like Duties as are by this Act charged for ever upon the ſeveral Skins, Sheets or Pieces of Vellum, Parchment and Paper, herein before enumerated or mentioned, are alſo charged upon and payable for the ſame reſpectively, until the Firſt Day of *Auguſt*, One thouſand ſeven hundred and ſix, by ſeveral former Acts of Parliament in that Behalf; ſo that in Effect the Duties (as to the Skins, Sheets or Pieces of Vellum, Parchment, and Paper, in this Act before particularly expreſſed) are doubled until the ſaid Firſt Day of *Auguſt*, One thouſand ſeven hundred and ſix; but the ſaid Duties by the ſaid former Acts, and thoſe by this there-

upon are appropriated or applicable to different Purpoſes, ſo that it is neceſſary to have diſtinct Accounts kept of the ſame; Now for the better ſecuring His Majeſty's Dues, and for diſtinguiſhing of ſuch Skins, Sheets or Pieces of Vellum, Parchment and Paper, as are doubly charged, as aforeſaid, from thoſe which remain liable only to the ſingle Duties on the ſaid former Acts; And to the Intent, that the Duties ariſing upon this and the ſaid former Acts, upon Vellum, Parchment, and Paper, may be iſſued and applied to the reſpective Uſes to which they are ſeverally appropriated or intended; **be it further enacted by the Authority aforeſaid, That all Vellum, Parchment, and Paper, hereinbefore charged, and whereof the Duties are hereby intended to be doubled for a Time, as aforeſaid, ſhall before any of the Matters or Things herein-before mentioned be thereupon ingroſſed or written (ſuch Writing or Ingroſſing being after the ſaid First Day of** Auguſt, **One thouſand ſix hundred ninety eight, and before the ſaid First Day of** Auguſt, **One thouſand ſeven hundred and ſix) be firſt brought to the Head Office for the ſaid Duties, to be ſtamped and marked with Two Marks or Impreſſions (that is to ſay) every ſuch Skin, Sheet, or Piece of Vellum, Parchment and Paper, having One Mark or Stamp ſet thereupon, purſuant to the ſaid former Acts, or any of them, before the writing or ingroſſing any of the Matters or Things,**

After 1 *Aug.* 1698. every Skin of Vellum, Parchment, or Sheet of Paper, *&c.* to be ſtamped with Two Marks.

Things, as aforesaid thereupon, shall be brought to the said Office to be stamped with a second Mark or Impression of the same Kind; and every Skin, Sheet or Piece of Vellum, Parchment, or Paper, having not been stamped or marked with a single Stamp or Mark, pursuant to the said former Acts, or any of them, shall before the writing or ingrossing any of the Matters or Things as aforesaid thereupon, till the said First Day of August, One thousand seven hundred and six, be brought to the said Office to receive Two several Marks or Impressions of the same Kind; of all which double Marks or Impressions, the one shall denote the Duty by the said former Acts, or some of them, and the other the Duty by this present Act thereupon; except such Skins, Sheets or Pieces of Vellum, Parchment and Paper, which do still remain liable only to the single Duties on the said former Acts during the Terms thereby granted, and are therefore to have only a single Mark or Stamp according to the Directions of the said former Acts; namely,

Vellum, &c. once stamped, to be stamped with a second Mark.

Except such as are liable only to single Duty, *viz.*

L. Every Skin or Piece of Vellum, Parchment, or Sheet of Paper, upon which any General Circuit, or Newgate Pardon, shall be ingrossed or written, liable only to the single Duty of Forty Shillings by the said former Acts.

Circuit or *Newgate* Pardon.

LI. Every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper,

Certificate of Degree in the Universities.

per, upon which any Register, Entry, Testimonial, or Certificate of any Degree, taken in either of the Two Universities, or Four Inns of Court, shall be ingrossed or written (the Register or Entry of the Degree of any Batchelor of Arts being always excepted) for which Skins, Pieces or Sheets respectively, a Duty of Forty Shillings is payable by the said former Acts only, during the Continuance thereof.

(Except Batchelor of Arts.) 6 W. 3. c. 12. §. 3.

Deedsinrolled. LII. Every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which any Conveyance, Surrender of Grants or Offices, Release, or other Deed whatsoever, shall be inrolled of Record in any of the Courts at Westminster, or in any other Court of Record whatsoever, or by any Custos Rotulorum, or Clerk of the Peace, shall be ingrossed or written, whereof the Duty, payable as aforesaid by the said former Acts, is Five Shillings.

Marriage Licence. LIII. Every Skin, or Piece of Vellum, Parchment, or Sheet or Piece of Paper, upon which any Licence for, or Certificate of Marriage, shall be ingrossed or written, which are to be liable only to a Duty of Five Shillings by the said former Acts.

Writ of Covenant. LIV. Every Piece of Vellum or Parchment, upon which any Writ of Covenant for levying of Fines shall be ingrossed or written, whereof the Duty remaining

remaining upon the said former Acts is Five Shillings.

LV. Every Piece of Vellum or Parchment, upon which any Writ of Entry for suffering a Common Recovery, shall be ingrossed or written, which is subject to the like single Duty of Five Shillings. Writ of Entry.

LVI. Every Skin or Piece of Vellum or Parchment, or Sheet of Paper, upon which any Writ of Habeas Corpus shall be ingrossed or written, which is also liable to the single Duty of Five Shillings. *Habeas Corpus.*

LVII. All which Matters and Things, so liable only to the said single Duties, until the said First Day of August, One thousand seven hundred and six, shall be marked and stamped only with a single Mark or Stamp, according to the said former Acts; any thing herein contained to the contrary notwithstanding.

LVIII. And it is hereby further enacted by the Authority aforesaid, That all Vellum, Parchment, and Paper, herein before charged, shall, before any of the Matters or Things herein before-mentioned, be thereupon ingrossed or written (such Writing or Ingrossing being after the last Day of July, One thousand seven hundred and six) be first brought to the Head Office for the said Duties, to be stamped and marked with One Mark or Impression for the respective Duties by this Act, payable to His All Vellum, &c. before written, to be stamped, &c. 5 W. & M. c. 21. §. 9.

Majesty, His Heirs, and Successors, for ever.

Commissioners are required to stamp all Vellum, &c. paying the Duties.

LIX. And it is hereby further enacted, That the Chief Commissioners for the said Duties upon Vellum, Parchment, and Paper by themselves, or by their Officers employed under them, shall, and they are hereby impowered and required, forthwith upon Demand to them made by any Person or Persons, from time to time, to stamp or mark as this Act directs, any Quantities or Parcels of Vellum, Parchment, or Paper, he or they paying to such Officer or Officers, as shall be appointed in that Behalf, the respective Duties payable to His Majesty, His Heirs, or Successors for the same, without any other Fee or Reward, and without Delay, which Stamp or Mark shall be a sufficient Discharge for the several and respective Duties by this Act payable for the said Vellum, Parchment, or Paper, which shall be so stamped or marked; and if any Person or Persons, shall ingross or write, or cause to be ingrossed or written, upon any Vellum, Parchment, or Paper, any of the Matters or Things for which the said Vellum, Parchment, or Paper, ought to have a double or single Stamp or Mark as aforesaid, before such Time as the said Vellum, Parchment, or Paper, shall be marked or stamped with such double or single Mark or Stamp (as the Case requires) or upon which

5 W. & M. c. 21. §. 9.

without Fee.

Stamp a Discharge for Payment.

Penalty on Person ingrossing on Paper, &c. before stamped, &c.

5 W. & M. c. 21. §. 11.
6 W. 3. c. 12. §. 7.

which there shall not be some double or single Marks or Stamps (as the Case shall require) resembling the same, or shall ingross or write, or cause to be ingrossed or written, any Matter or Thing upon any Vellum, Parchment, or Paper, that shall be marked or stamped for any lower Duty or Duties, than the Duty or Duties by this, and the said former Acts, or either of them, payable for what shall be so ingrossed or written, such Person so offending shall for every such Offence forfeit the Sum of Ten Pounds, (besides Costs of Suit) One Moiety of which Penalty of Ten Pounds, shall be to the King, and the other Moiety thereof to him or them that will inform or sue for the same, in any Court of Record, by Action of Debt, or of the Case, Bill, Plaint, or Information, wherein no Essoin, Protection, Wager of Law, or more than One Imparlance shall be allowed: And in case any Clerk, Officer, or Person, who in respect of any publick Office or Employment, is or shall be intitled, or intrusted to make, ingross, or write, any Records, Deeds, Instruments, or Writings, charged to pay a Duty or Duties as aforesaid, shall be guilty of any Fraud or Practice, to deceive His Majesty, His Heirs, or Successors, of any Duty, by this, or any of the said former Acts payable, by making, ingrossing, or writing, any such Record, Deed, Instrument,

or marked with a lower Duty.

Penalty on Officer in any publick Office guilty of such Fraud. 5 W. & M. c. 21. §. 11.

Inſtrument, or Writing, or cauſing the ſame to be made, ingroſſed, or written, upon Vellum, Parchment, or Paper, not marked or ſtamped according to this Act, or upon which there ſhall not be ſome Stamp or Stamps, reſembling the ſame, or upon Vellum, Parchment, or Paper, marked or ſtamped with any Mark or Stamp, which he ſhall know to be counterfeited, or by ingroſſing or writing any ſuch Deed, Inſtrument, or other Writing, upon Vellum, Parchment, or Paper, that ſhall be marked or ſtamped for a lower Duty as aforeſaid, that then every ſuch Clerk, Officer, or Perſon, ſo guilty of any ſuch Fraud or Practice, and being thereof lawfully convicted, ſhall (over and above the Penalty aforeſaid) forfeit his Office, Place, or Employment reſpectively, and be diſabled to hold or enjoy the ſame for the future; and if any Attorney belonging to any Court whatſoever, ſhall be guilty of any ſuch Fraud or Practice as aforeſaid, and be convicted thereof, he ſhall be diſabled for the future to practiſe as an Attorney; and if any Deed, Inſtrument, or Writing whatſoever, by this Act intended to be ſtamped as aforeſaid, ſhall, contrary to the true Intent and Meaning thereof, be written or ingroſſed by any Perſon or Perſons whatſoever, (not being a known Clerk or Officer, who in reſpect of any publick Office or Employment, is or ſhall be intitled

Penalty on Attorney or other Perſon. 5 W. & M. c. 21. §. 9.

A further Duty on Deeds, &c. written without Stamps, 5 W. & M. c. 21. §. 9. 1 Mod. Caſes 365.

intitled to the making, writing, or ingrossing the same) upon Vellum, Parchment, or Paper, not marked or stamped, or not doubly stamped (as the Case may require) according to this Act, or upon Vellum, Parchment, or Paper, marked or stamped for a lower Duty as aforesaid, that then and in every such Case, there shall be due, answered, and paid, to His Majesty, His Heirs, or Successors, (over and above the Duty aforesaid) for every such Deed, Instrument, or Writing, the Sum of Ten Pounds; and that no such Record, Deed, Instrument, or Writing, shall be pleaded or given in Evidence in any Court, or admitted in any Court to be good, useful, or available in Law or Equity, until as well the said Duty, as the said Sum of Ten Pounds, shall be first paid to the Use of His Majesty, His Heirs, or Successors, and a Receipt produced for the same, under the Hand or Hands of some of the Officers which shall be appointed to receive the Duties above-mentioned, and until the Vellum, Parchment, or Paper, on which such Deed, Instrument, or Writing, shall be written or made, shall be marked or stamped, with a lawful Mark or Stamp, or with double Marks or Stamps, according to this Act; and the proper Officer and Officers are hereby injoined and required, upon Payment or Tender of the said Duty, and the Sum

No such Record, Deed, &c. good in Law, until Duty and Penalty paid,

and Deed stamped, &c.

Sum of Ten Pounds unto him or them, to give a Receipt for the same, and to mark or stamp, or double mark or stamp the said Vellum, Parchment, or Paper, with the Mark or Stamp that shall be proper for such Deed, Instrument, or Writing respectively; and if any Person or Persons whatsoever, shall at any Time or Times hereafter, counterfeit or forge any Stamp or Mark, to resemble any Stamp or Mark, which shall be provided, made, or used, in pursuance of this Act, or shall counterfeit or resemble the Impression of the same, upon any Vellum, Parchment, or Paper, thereby to defraud His Majesty, His Heirs, or Successors, of any the said Duties, upon Vellum, Parchment, or Paper, or shall utter, vend, or sell, any Vellum, Parchment, or Paper, with such counterfeit Mark or Marks thereupon, knowing such Mark or Marks to be counterfeit, then every such Person so offending, being thereof convicted in due Form of Law, shall be judged a Felon, and shall suffer Death, as in Cases of Felony, without the Benefit of Clergy.

Person counterfeiting Stamp, &c. guilty of Felony, &c. 5 W. & M. c. 25. §. 11. Explained by 6 Geo. 1. c. 21. §. 60.

LX. And be it further enacted by the Authority aforesaid, That the Commissioners for the said Duties on Vellum, Parchment, and Paper, from time to time, shall and may appoint a fit Person, to attend in any Court or Office, to take Notice of the Vellum, Parchment,

Commissioners may appoint fit Persons to attend in any Court or Office, to take Notice of the Stamps, &c. 5 W. & M. c. 21. §. 12.

or Paper, upon which any the Matters or Things aforesaid, shall be ingrossed, written, or put, and of the Marks or Stamps thereupon, and of all other Matters and Things tending to secure the said Duties; and that the Judges in the several Courts, and such others to whom it may appertain, at the Request or Requests of such Commissioners, or of any Two or more of them, shall make such Orders in the respective Courts, and do such other Matters and Things, for the better securing of the said Duties under their Charge, as shall be lawfully and reasonably desired in that Behalf; and that every Person who shall be commissionated as aforesaid, and every Person to be employed by or under them, for the marking or stamping of Vellum, Parchment, or Paper, as aforesaid, before his acting in the marking or stamping of the said Vellum, Parchment, or Paper, shall take the Oath following, that is to say,

Judges to make Orders, &c. 5 W. & M. c. 21. §. 12.

Commissioners and Officers to take the following Oath. 5 W. & M. c. 21. §. 12.

Oath.

I *A. B.* do swear, That I will faithfully execute the Trust reposed in me, pursuant to the Act of Parliament for the further or additional Duties upon stamped Vellum, Parchment, and Paper, without Fraud or Concealment; and shall, from time to time, true Account make of my Doings, and deliver the same to such Person or Persons, as His Majesty, His Heirs, or Successors, shall appoint to receive such Account; and shall take no

Fee,

Fee, Reward, or Profit, for the Execution or Performance of the ſaid Truſt, or the Buſineſs relating thereunto, from any Perſons, other than ſuch as ſhall be paid or allowed by His Majeſty, His Heirs, or Succeſſors, or by the Commiſſioners of His Majeſty's Treaſury, or any Three or more of them now being, or by the Treaſurer of the Exchequer, or Three or more of the Commiſſioners of the Treaſury, for the time being.

Oath how to be adminiſtered.

LXI. **Which Oath ſhall and may be adminiſtered to any ſuch Commiſſioner or Commiſſioners, by any Three or more of the ſame Commiſſioners which ſhall be appointed as aforeſaid; and any of the ſaid Commiſſioners ſhall and may adminiſter the like Oath** (mutatis mutandis) **to ſuch Sub-Commiſſioners, or other Perſons which ſhall be employed under them in the ſaid Buſineſs of marking or ſtamping.**

Commiſſioners, &c. to obſerve the Directions of the Treaſury. 5 W. & M. c. 21. §. 13.

LXII. **And be it enacted, That the Chief Commiſſioners or Officers ſo to be appointed, and all Sub-Commiſſioners and Officers to be employed or intruſted by or under them as aforeſaid, in relation to the ſaid Duties on Parchment, Vellum, and Paper, ſhall, from time to time, in and for the better Execution of their ſeveral Places and Truſts, obſerve and perform ſuch Rules, Methods, and Orders, as they reſpectively ſhall, from time to time, receive from the ſaid Commiſſioners of the Treaſury**

ſury now being, or from the Treaſurer of the Exchequer, or Commiſſioners of the Treaſury for the time being, or any Three or more of them; and that the Chief Commiſſioners, ſo to be appointed, ſhall take eſpecial Care that the ſeveral Parts of this Kingdom, and the Dominion of Wales, and Town of Berwick upon Tweed, ſhall from time to time be ſufficiently furniſhed with Vellum, Parchment, and Paper, ſtamped and marked as aforeſaid, ſo as the Subjects of His Majeſty, His Heirs, and Succeſſors, may have it in their Election to buy the ſame of the Officers or Perſons to be employed by the ſaid Commiſſioners, at the uſual or moſt common Rates above the ſaid Duty, or to bring their own Vellum, Parchment, or Paper, to be ſtamped as aforeſaid, or to furniſh themſelves or others that ſhall have done the ſame.

And furniſh the ſeveral Parts of the Kingdom with ſtampt Vellum, &c. 5 W. & M. c. 21. §. 13.

LXIII. Provided always, and it is hereby further enacted, That none of the Rates, Impoſitions, or Sums of Money, upon Vellum, Parchment, or Paper, before in this Act expreſſed, ſhall be raiſed, levied, collected, or paid, or payable unto His Majeſty, His Heirs, or Succeſſors, by virtue of this Act, by any Perſon or Perſons that ſhall be admitted to ſue or defend in Forma Pauperis.

Perſon ſuing in *Forma Pauperis*, not to pay Duty. 5 W. & M. c. 21. §. 14.

LXIV. And to the end His Majeſty, His Heirs, or Succeſſors, may not be defrauded of any

All Records, Writs, &c. to be ingroſſed as uſual. 5 W. & M. c. 21. §. 15.

any the said Duties upon Vellum, Parchment, and Paper; be it enacted, That all Records, Writs, Pleadings, or other Proceedings, in Courts of Law and Equity, and all Deeds, Instruments, and Writings whatsoever, hereby charged, shall be ingrossed or written in such Manner, as they have been usually accustomed to be written, and are now written.

In case Stamps be altered, Persons having stamped Vellum, &c. by them not ingrossed; 5 W. & M. c. 21. §. 16.

LXV. Provided always, and be it further enacted, That as often as His Majesty, His Heirs, or Successors, shall think fit to alter or renew the said Marks or Stamps, or any of them, it shall be lawful for all Persons, who shall at that Time have in their Custody or Possession, any Vellum, Parchment, or Paper, marked with the Stamp or Stamps, which shall be so altered or renewed, and upon which none of the Matters or Things hereby charged, shall be ingrossed or written, at any Time within the Space of Sixty Days after such Intention of renewing or altering shall be published by Proclamation, to bring or send such Vellum, Parchment, or Paper, unto the said Commissioners to the Head Office in London or Westminster, or to such other Officers as shall be appointed in that Behalf: And the said Commissioners and Officers respectively are hereby required to deliver, or cause to be delivered, unto the several Persons, who shall so bring and deliver any Quantity,

in 60 Days after Proclamation, may bring the same to the Head Office at *London*;

and the Commissioners to deliver the like Quantity new stampt, &c.

tity of Vellum, Parchment, or Paper, the like Quantity of Vellum, Parchment, or Paper, and as good in Quality, stamped with such new Stamp or Stamps, without demanding or taking, directly or indirectly, for the same, any Sum of Money, or other Consideration whatsoever, under the Penalty of forfeiting for every Offence One Hundred Pounds, to be sued for, recovered, and divided, in such Manner as the other Penalties in this Act, relating to the Duties of Vellum, Parchment, and Paper, are directed to be sued for, recovered, and divided: And in case any Person shall neglect or refuse, within the Time aforesaid, to bring, or cause to be brought and delivered unto the said Commissioners or Officers as aforesaid, any such Vellum, Parchment, or Paper, the same is hereby declared to be of no other Effect or Use, than if it had never been stamped; and that all Matters or Things which shall after that Time be ingrossed or written thereon shall be of no other Effect, than if they had been ingrossed or written on Vellum, Parchment, or Paper, not marked or stamped at all; And all Persons who shall ingross or write any the Matters or Things hereby charged, on such Vellum, Parchment, or Paper, after the said Time, shall forfeit and suffer as herein before is enacted, for Persons writing or ingrossing

Without Fee.

Penalty.

Stampt Vellum, &c. not brought within the Time, declared useless.

Matters ingrossed thereon, to be of no Effect.

on Vellum, Parchment, or Paper, not marked or stamped.

Salaries and incident Charges to be paid out of the Duties. 5 W. & M. c. 21. §. 22.

LXVI. Provided always, and be it enacted, That it shall and may be lawful to and for His Majesty, His Heirs, and Successors, or to or for the Commissioners of the Treasury, or any Three or more of them, or the Treasurer of the Exchequer for the time being, out of the Duties arising by this Act, for or upon stamped Vellum, Parchment, or Paper, to cause such Sum and Sums of Money to be expended and paid, from time to time, for Salaries, and other incident Charges, as shall be necessary in and for the receiving, collecting, levying, or managing of the same Duties by this Act granted; any thing in this Act contained to the contrary notwithstanding.

Proclamation for altering the Stamps to be sent to the Mayor, &c. of every Corporation, &c. within 20 Days after Date. 5 W. & M. c. 21. § 23.

LXVII. Provided always, and be it further enacted, That as often as His Majesty, His Heirs, or Successors, shall think fit to alter the said Stamps, or any of them, that the Proclamation which is hereby intended to be made for the giving all Persons due Notice thereof, shall within Twenty Days after the Date thereof, be sent to the Mayor, Chief Magistrate, or other Head Officer of every City, Corporation, Borough, and Market Town, throughout the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed; which Officers respectively shall cause the same to be published to the Inhabitants of such

Who shall cause the same to be published, &c.

such City, Corporation, or Town, either on the next Market Day, or next Sunday in the Church, immediately after the Time of Divine Service, upon Pain of forfeiting the Sum of Two Hundred Pounds, to be sued for by Action of Debt, Bill, Plaint, or Information, in any Court of Record at Westminster, wherein no Essoign, Protection, Wager of Law, Privilege, nor more than One Imparlance shall be granted or allowed; the One Moiety of which Forfeiture to be to His Majesty, the other Moiety to such Person who shall sue for the same. Under Penalty.

LXVIII. And for the better Distribution of the said Vellum, Parchment, and Paper, and that the Subjects may have the same with more Conveniency, and at an easy Rate, be it enacted by the Authority aforesaid, That the Lord high Treasurer of England, or Commissioners of His Majesty's Treasury for the time being, shall, once in every Year at least, set the Prices of all Sorts of stamped Vellum, Parchment, and Paper, that it shall be sold at: And that the said Commissioners for the said Duties upon Vellum, Parchment, and Paper, shall stamp the said Price so set upon every Skin or Piece of Vellum, or Parchment or Sheet or Piece of Paper, so by them to be sold: And that the said Commissioners shall likewise allow and pay to every Person that shall bring Vellum, Parchment, or Paper to be stamped (the Duty whereof shall amount to the Sum Treasury once a Year to set the Prices on stampt Vellum, &c. 6 W. 3. c. 12. §. 9. And the Price to be stampt thereon. Allowance after the Rate of 6 *l. per Cent.* for 3 Months, for every 10 *l.* upon prompt Payment, &c.

6 W. 3. c. 12. §. 9. 1 Annæ, ſtat. 2. c. 22. §. 7.

of Ten Pounds or upwards, after the Rate of Six Pounds in the Hundred Pounds per Annum, for Three Months, upon preſent Payment of the ſaid Duty upon the ſaid Vellum, Parchment, and Paper, ſo by them bought, over and above the like Allowance upon the ſame Quantity, by the ſaid former Acts; and that any Perſons, that ſhall buy of the ſaid Commiſſioners or their Agents, Vellum, Parchment, or Paper, the Duty whereof amounts to the like Sum of Ten Pounds or upwards, ſhall have the ſame Allowance.

Charity Briefs not to be charged.

LXIX. Provided always, That nothing in this Act contained ſhall extend to charge any Letters Patents for collecting charitable Benevolence, commonly called Briefs, with the Duty therein mentioned, or to make it neceſſary that ſuch Briefs ſhould be doubly ſtamped; any thing herein contained to the contrary in any wiſe notwithſtanding.

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* Anno

* Anno Nono

GULIELMI III. Regis.

CAP. XLIV.

An Act for raiſing a Sum not exceeding Two Millions, upon a Fund for Payment of Annuities, after the Rate of Eight Pounds *per Centum per Annum*, and for ſettling the Trade to the *Eaſt Indies*.

[*So much thereof as relates to the Stamp Duties.*]

The additional Duties on ſtampt Vellum, Parchment, and Paper. 9 W. 3. c. 25. further

XL. AND whereas in and by One other Act of this preſent Seſſion of Parliament, Intituled, *An Act for granting to His Majeſty, His Heirs, and Succeſſors, Duties upon ſtamped Vellum, Parchment, and Paper*, ſeveral Rates, Impoſitions, Duties, Charges, and Sums of Money, therein particularly

* In the Statutes at Large, at the Beginning of this Seſſion, it is ſaid to be *Anno Nono*; but afterwards at the Top of the Page it is *Anno Nono & Decimo*: But ſaid to be made in the Ninth Year of W. 3. in Stat. 5 Annæ, c. 19. §. 13. 9 Annæ, c. 23. §. 48. 10 Annæ, c. 19. §. 124. 10 Annæ, c. 26. §. 77. 12 Annæ, ſtat. 2. c. 9. §. 29. 12 Geo. 1. c. 33. §. 12.

cularly expreſſed are to be paid for, and upon ſuch Matters and Things as are therein mentioned, for ever, but ſubject to ſuch Power of Redemption, as in and by any other Act of this Seſſion of Parliament was or ſhould be declared or provided concerning the ſame: And whereas it is thought reaſonable for the Satisfaction, Recompence, and Encouragement of ſuch Perſons and Corporations (the Corporation of the Bank of *England* only excepted) as will voluntarily contribute and advance Monies for or towards the raiſing the Sum of Two Millions of Pounds Sterling, for the Supply of His Majeſty's extraordinary Occaſions, to ſettle and eſtabliſh a good, ſure, and laſting Fund, out of which the ſaid Perſons and Corporations, contributing or advancing Money as aforeſaid, and their Executors, Adminiſtrators, Succeſſors, and Aſſigns reſpectively, may have, receive, and enjoy certain Annuities or yearly Payments, to be computed after the Rate of Eight Pounds *per Centum per Annum*, for the Monies ſo by them to be contributed or advanced, and ſuch ſpecial Benefit of Trade, and other Advantages as are hereafter in this Act expreſſed, ſubject nevertheleſs to ſuch Power of Redemption, as in this Act is provided in that Behalf: **Be it therefore enacted, and it is hereby enacted by the Authority aforeſaid, That the Commiſſioners and Governors of the Revenue or Receipt of Excile, for the time being, at the Head Office in** London, **from time to time, ſhall ſeparate and keep apart, all and every the Sum and**

And the Duties on Salt by this Act granted are to be kept apart, and paid weekly into the Exchequer.

and Sums of Money arising by the several Rates and Duties, for or upon Salt, and Rock Salt, by this Act granted, as the same shall from time to time arise or be paid into the said Office of Excise, by the Receivers or Collectors of the same, or by any other Person or Persons whatsoever; and that the Chief Commissioners for marking and stamping of Vellum, Parchment, and Paper, or for managing the Duties thereupon for the time being, shall at their Head Office cause to be separated and kept apart in like Manner, all and every the Monies arising by the respective Rates and Duties granted by the Acts beforementioned, for and upon Vellum, Parchment, and Paper, as the same shall from time to time arise or be paid into their Office: And as well the said Commissioners and Governors of Excise, as the said Commissioners for the said Duties upon Vellum, Parchment, and Paper respectively, for the time being, are hereby required and strictly injoined, from time to time for ever, to pay weekly, to wit, on Wednesday in every Week, if it be not a Holiday, and if it be, then the nert Day after that is not an Holiday, all and every the Monies arising, as well by the several and respective Rates and Duties hereby granted, for or upon Salt and Rock Salt, as the said several Duties granted or payable by the Act hereinbefore men-

tioned, for and upon Stamped Vellum, Parchment, and Paper respectigely, into the Receipt of the Exchequer of His Majesty, His Heirs, and Successors, distinct and apart from all other Monies, which the said Commissioners shall severally receive for the Use of His Majesty, His Heirs, or Successors.

Commissioners for managing the said Duties not paying duly into the Exchequer, &c. forfeit Office, and made incapable of any Place of Trust;

XLII. And be it further enacted, That if the said Commissioners of Excise, or the said Commissioners for the Duties on Vellum, Parchment, and Paper, for the time being respectively, shall refuse or neglect to pay, or cause to be paid into the Exchequer, all or any the Sums appointed to be paid by them severally, as aforesaid, in such Manner as they are respectively required by this Act, or shall divert or misapply any Part of the same, then they and every of them, so offending, shall forfeit their several Offices and Places, and shall be incapable to serve His Majesty, His Heirs, or Successors, in any Office, or Place of Profit or Trust whatsoever; and shall be liable to pay double the Value of all and every Sum and Sums of Money so diverted or misapplied, to any Person or Persons, Bodies Politick or Corporate, who shall be intitled to any Annuity or Payment out of the Fund by this Act settled, and will sue for such Forfeiture, by Action of Debt,

and liable to pay double the Money misapplied.

Debt, or of the Case, Bill, Suit, or Information, founded upon this Act, in any Court of Record of His Majesty, His Heirs, or Successors, wherein no Essoign, Protection, Wager of Law, or more than One Imparlance shall be granted or allowed.

Offices of Excise and Stamp to be for ever continued with Commissioners and Comptrollers

XLIII. And be it further enacted by the Authority aforesaid, That the Head Office of Excise, and the Chief Office for the said Duties upon Vellum, Parchment, and Paper, shall for ever be continued, with a sufficient Number of Commissioners, and a Comptroller in either of them, for performing and executing such Matters and Things as are by this Act injoined to be done or performed by such Commissioners and Comptrollers respectively, according to the true Meaning thereof.

The Comptrollers to keep distinct Accounts.

XLIV. And be it enacted, That the respective Comptrollers in the said Offices for the time being, shall keep perfect and distinct Accounts in Books fairly written, of all the Monies which shall arise of or for the said Duties upon Salt, and of or for the said Duties upon Vellum, Parchment, and Paper respectively, as the same shall, from time to time, arise or be raised; to which Books all Persons concerned shall have free Access at all seasonable Times, without Fee or Charge: And if any such Comptroller as aforesaid, shall neglect

Penalties on the Comptrollers for Neglect.

neglect his Duty therein, then he or they, for such Offence, shall forfeit his Office or Place, and be rendered incapable, as aforesaid; and shall also forfeit the Sum of One hundred Pounds to any Person or Persons, Body Politick or Corporate, entitled to any Annuity or Payment by this Act, and that will sue for the same, as aforesaid.

Collectors detaining Monies, liable to Dismission Interest at 12 *l. per Cent.* and to pay Treble Damages;

XLV. And be it further enacted, That if any Collector or Receiver of any the Duties by this Act granted upon Salt, or Rock Salt; or of any the further Duties granted by the Act beforementioned, for or upon Vellum, Parchment, and Paper, shall detain all or any Part of the Monies by him collected or received, contrary to his Duty, then he or they, for such Offence, shall be dismissed from his Employment, and be charged with Interest for the same after the Rate of Twelve Pounds per Centum per Annum, and be liable to answer Treble Damages to all and every Person and Persons, Bodies Politick and Corporate, that shall be grieved by such Detention: And if any Collector or Receiver of any the said Duties upon Salt, Rock Salt, Vellum, Parchment, and Paper, shall divert or misapply all or any Part of the Monies by him collected or received, contrary to the true Meaning of this Act, then he or they, for every or any such Offence, shall be

and for misapplying any Part of the Monies, to be dismissed and incapacitated, and to forfeit double the Sum.

dismissed

dismissed from his Employment, and rendered incapable to serve His Majesty, his Heirs, and Successors, as aforesaid, and shall moreover forfeit double the Sum or Sums so by him or them diverted or misapplied, to any Person or Persons, Bodies Politick or Corporate, who shall be intitled to any Annuity or Payment out of the Fund by this Act settled, and will sue for the same, as aforesaid.

LXXXVIII. And to the end the Sums by this Act appropriated, may not be diverted or applied to any other Purposes than are hereby directed and intended; Be it further enacted by the Authority aforesaid, That the Rules and Directions appointed and enacted in One Act made in the First Year of his Majesty's Reign, intituled, An Act for granting to their Majesties an Aid of Two Shillings in the Pound for One Year, for the speedy Payment of Money thereby granted into the Receipt of the Exchequer, by the Collectors and Receivers, and for the Distribution and Application thereof, and keeping distinct Accounts of the same, and all other Provisions, Pains, Penalties, and Forfeitures, thereby enacted, in case of Diversion or Misapplication of any Money thereby appropriated, are hereby revived, and enacted to be in force, and shall be practised, applied, executed, and put in ure,

The like Penalties as are contained in an Act 1 W. & M. ſt. 2. c. 1. for an Aid of 2s. in the Pound, concerning the speedy Payment of Money into the Exchequer, and Misapplications, are hereby revived.

9 Annæ c. 21. §. 15.

ure, for and concerning the Distribution and Application of the said Sums hereby appropriated, as fully, amply, and effectually, as if the same were here again particularly repeated and re-enacted.

Anno

Anno Primo

ANNÆ Reginæ.

STAT. I. CAP. XIII.

An Act for making good Deficiencies, and for preſerving the Publick Credit.

[*So much thereof as relates to the Stamp Duties.*]

XI. AND be it further enacted by the Authority aforeſaid, That ſuch of the Rates and Duties upon Vellum, Parchment, and Paper, as were granted to their ſaid late Majeſties King William and Queen Mary, by an Act made in the Parliament holden at Weſtminſter in the Fifth and Sixth Years of their Reign, intituled, An Act for granting to their Majeſties ſeveral Duties upon Vellum, Parchment, and Paper

Firſt Duties of 5 W. & M. c. 21: further continued to 1 *Aug.* 1710.

Paper for Four Years, towards carrying on the War againſt *France*; and which by an Act of Parliament made in the Eighth Year of the Reign of His ſaid late Majeſty King WILLIAM, are continued until the Firſt Day of Auguſt, One thouſand ſeven hundred and ſix, ſhall be, and are hereby further continued, from the ſaid laſt Day of July, One thouſand ſeven hundred and ſix, until the Firſt Day of Auguſt, which ſhall be in the Year of our Lord, One thouſand ſeven hundred and ten; and that the ſaid Act for granting the ſaid Duties upon Vellum, Parchment, and Paper, and all Powers, Proviſions, Articles, and Clauſes therein, or in any other Act or Acts of Parliament now in force, concerning the ſame Duties contained, ſhall continue and be of full Force and Effect, until the ſaid Firſt Day of Auguſt, One thouſand ſeven hundred and ten, and ſhall be applied, practiſed, and executed, for the raiſing, levying, collecting, anſwering, and paying the ſaid Duties upon Vellum, Parchment, and Paper, hereby continued, according to the Tenor and Intent of this preſent Act.

8 W. 3. c. 20. 5 Annæ, c. 19. §. 3.

6 Annæ, c. 5. §. 4.

1 Geo. 1. ſt. 1. c. 12. §. 8.

All Clauſes in that Act continued:

And all Proviſions by other Acts relating to thoſe Duties.

XII. Provided always, and it is hereby further enacted, That in all Caſes where any further or other Proviſion or Alteration is made by any other Act or Acts of Parliament now in being, in

relation to the ſaid Duties upon Vellum, Parchment, and Paper, ſuch other Proviſions or Alterations ſhall be obſerved and complied with during the Continuance of the Term hereby granted in the ſame Duties; any thing herein contained to the contrary notwithſtanding.

Anno

Anno Primo

ANNÆ Reginæ.

STAT. II. CAP. XXII.

An Act for preventing Frauds in Her Majeſty's Duties upon ſtamped Vellum, Parchment, and Paper.

[*So much thereof as relates to the Stamp Duties.*]

Preamble.

I. FOR Prevention of ſeveral Frauds whereby Her Majeſty's Duties, by the ſeveral Acts of Parliament in that Behalf made, impoſed on ſtamped Vellum, Parchment, and Paper, have been very much leſſened; **Be it enacted by the Queen's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the Five and twentieth Day of** March, **in the Year of our Lord, One thouſand**

thouſand ſeven hundred and three, if any Clerk, Officer, Attorney, Solicitor, or other Perſon, (to whom it ſhall appertain, or who ſhall be employed or intruſted, to enter or file any Action, Plaint, Bail, Appearance, Admiſſion, or other Matter or Thing, in reſpect whereof any Duty ſhall be payable by virtue of the ſaid Acts, or any of them) ſhall neglect to enter, file, or record the ſame, as by Law the ſame ought to be entred, filed, or recorded, within the Space of Four Months after ſuch Clerk, Officer, Attorney, Solicitor, or other Perſon, ſhall have received any Money, for or in reſpect of the Entry, Filing, or Recording of any ſuch Action, Plaint, Bail, Appearance, Admiſſion, or other Matter or Thing, or ſhall have promiſed or undertaken to enter, file, or record the ſame, or ſhall neglect to enter, file, or record any ſuch Action, Plaint, Bail, Appearance, or other Matter or Thing, before any ſubſequent, further, or other Proceeding, Matter, or Thing, in, upon, or relating to the ſame, ſhall be had, entred, filed, or recorded; or if any Clerk, Officer, Attorney, Solicitor, or other Perſon or Perſons, ſhall after the ſaid Five and twentieth Day of March, One thouſand ſeven hundred and three, tranſact, enter, record, or file, any ſuch further or other Proceeding, Matter, or Thing, ſubſequent and relating to ſuch Action, Plaint, Bail, or Appearance,

If any Clerk, &c. neglect to enter or file any Action, &c.

or enter any ſubſequent Proceedings, &c.

Explained by 5 Annæ, c. 19. §. 29.

before the same shall have been duly entred, filed, or recorded, that then every such Clerk, Officer, Attorney, Solicitor, or other Person so neglecting or offending, shall, for every such Offence or Neglect, forfeit the Sum of Twenty Pounds with Full Costs of Suit; and further, that no such Record or Entry as aforesaid, shall (in or upon any Suit or Prosecution to be commenced, or brought against any such Clerk, Officer, Attorney, Solicitor, or other Person for any Offence against this Act) be of itself any concluding Evidence of the Time that the same was made, written, entered, or filed, or supposed to be, but in such Suit, or upon such Prosecution, Proof shall be admitted to be made of the Time, that the same was actually made, written, entered, or filed; provided that nothing in this Act contained shall extend, or be construed to extend, to oblige or compel any Clerk, Officer, or other Person, to enter or file any Appearance, where any Judgement is entered by Confession; any thing in this Act contained to the contrary notwithstanding.

Penalty.

Such Record to be no Evidence.

Proviso.

II. And be it further enacted by the Authority aforesaid, That if any Person or Persons, at any Time after the said Five and twentieth Day of March, One thousand seven hundred and three, shall write or ingross, or cause to be written or ingrossed, either the Whole or any Part

Writ, &c. ingrossed on any Vellum, &c. whereon Writ, &c. was before written, &c.

Part of any Writ, Mandate, Bond, Affidavit, or other Writing, Matter, or Thing whatsoever, in respect whereof any Duty is payable by the said Acts, or any of them, on the Whole or any Part of any Piece of Vellum, Parchment, or Paper, whereon there shall have been before written any other Writ, Bond, Mandate, Affidavit, or other Matter or Thing, in respect whereof any Duty was payable by the said Acts, or any of them, before such Vellum, Parchment, or Paper, shall have been again marked or stamped according to the said Acts, or shall fraudulently erase or scrape out, or cause to be erased or scraped out, the Name or Names of any Person or Persons, or any Sum, Date, or other Thing, written in such Writ, Mandate, Affidavit, Bond, or other Writing, Matter, or Thing as aforesaid, or fraudulently cut, tare, or get off, any Mark or Stamp, from any Piece of Vellum, Parchment, or Paper, or any Part thereof, with Intent to use such Stamp or Mark for any other Writing, Matter, or Thing, in Respect whereof any Duty shall be payable by virtue of the said Acts, or any of them, that then so often, and in every such Case, every Person so offending in any of the Particulars before-mentioned, shall, for every such Offence, forfeit the Sum of Twenty Pounds, with Full Costs of Suit.

or erase or scrape the same,

or tare off any Mark, &c. *Enforced by* 6 Geo. 1. c. 21. §. 56.

Penalty.

What other Penalties Offenders shall incur.

III. And it is further enacted by the Authority aforesaid, That every Person who shall (in or upon any Suit or Information which shall be commenced or brought upon or in pursuance of this Act) be convicted of any the Neglects or Offences herein before-mentioned, shall likewise incur all other Forfeitures and Disabilities which such Offender should, or would have incurred, if he had been convicted of writing contrary to the said Acts, or any of them, the Entry of any Plaint or Action, or any Writ, Bond, or other Writing, Matter, or Thing, on Vellum, Parchment, or Paper, not marked or stamped according to the said Acts, nor having any Stamp or Mark thereon, resembling any of the Marks or Stamps in the said Acts, or any of them mentioned.

No Penalty, &c. for Things written in a Book, or Roll, &c. licensed as here directed.

IV. Provided always, and be it further enacted by the Authority aforesaid, That no Officer shall be subject to any the Penalties, Forfeitures, Disabilities, or Incapacities, in this or any of the said former Acts mentioned, for writing, or causing to be written, any of the Matters or Things aforesaid, in any Book or Roll, without any Marks or Stamps thereon, which shall have been first shewn to, and signed by the Commissioners for the time being, appointed to put the said Acts in Execution, or any Three or more of them, or some Officer or Officers by them, or the major Part of

of them, for that Purpose authorized and impowered to signify his or their Leave or Approbation, that the Matters and Things to be written in such Book or Roll may be therein written without any Marks or Stamps thereon, so as the Person or Persons having the Custody of such Book or Roll, do from time to time, (when and as often as he or they shall be thereto required) permit the said Commissioners, or any of them, or any Officer or Agent by them, or the major Part of them, for that Purpose appointed to inspect and view such Book or Roll, and do also (from time to time, when and as often as he or they shall be thereto required by the said Commissioners, or the major Part of them, or any other by them, or the major Part of them, authorized) pay unto the Receiver General for the time being of the said Duties, or such other Officer or Person as the said Commissioners, or the major Part of them, shall appoint to receive the same, all such Sum and Sums of Money, which according to the true Intent and Meaning of the said Acts, or any of them ought to be paid in Respect of all and every such Matters and Things as shall be written in such Book or Roll; any thing herein or in any of the said former Acts contained, to the contrary thereof notwithstanding.

All Writings, &c. to be written either on or near the Stamps, &c.

V. And be it further enacted by the Authority aforesaid, That all Writings, Matters,

Matters, and Things, (in respect whereof any of the said Duties shall be payable, and which shall be ingrossed or written after the said Five and twentieth Day of March, One thousand seven hundred and three) shall be written in such Manner, that some Part thereof shall be either upon, or as near as conveniently may be to the Stamps or Marks, which shall (in pursuance of the said Acts, or any of them) be placed on the Vellum, Parchment, or Paper, whereupon the same shall be written or ingrossed, upon Pain that the Person who shall write or ingross, or cause to be written or ingrossed, any such Writing, Matter, or Thing, contrary to the Tenour and true Meaning hereof, shall for every such Offence forfeit the Sum of Ten Pounds, with Full Costs of Suit.

Penalty.

Penalties how disposed of.

VI. And it is hereby further enacted by the Authority aforesaid, That the One Moiety of all the pecuniary Forfeitures, Pains, and Penalties, herein beforementioned, shall be to Her Majesty, Her Heirs, and Successors, and the other Moiety with Full Costs of Suit shall be to any Person or Persons who shall inform and sue for the same, or any of them, in any Court of Record, by Action of Debt, Bill, Plaint, or Information, wherein no Essoign, Protection, or Wager of Law shall be allowed.

VII. And whereas some Doubts have arisen touching the Allowances, which by virtue of the

the ſaid former Acts, ought to be made for preſent Payment of the ſaid Duties; be it therefore declared and enacted by the Authority aforeſaid, That from and after the Firſt Day of March, One thouſand ſeven hundred and two, there ſhall be allowed and paid to every Perſon, who ſhall at any One Time bring to be ſtamped, or buy of the ſaid Commiſſioners, Paper or Parchment, the Duties whereof ſhall amount to Ten Pounds or upwards, after the Rate of Six Pounds in the Hundred Pounds per Annum for Six Months, upon the preſent Payment of the ſaid Duties, at the Head Office in London or Weſtminſter, and not otherwiſe, nor any other Allowance; any thing in the ſaid former Acts contained to the contrary notwithſtanding.

Allowance on preſent Payment of Duties. 6 W. 3. c. 12. §. 9. 9 W. 3. c. 25. §. 68.

For Parcels of 10 *l.* or upwards.

VIII. And to the end the ſaid Duties upon Vellum, Parchment, and Paper, and all Matters incident thereunto, may be fully and duly anſwered and accounted for; be it further enacted by the Authority aforeſaid, That the Comptroller, and Accomptant General of the ſaid Duties for the time being, ſhall annually paſs a General Account in the Court of Exchequer, of the groſs Produce of all the ſaid Duties: In which Account there ſhall be charged all the Monies becoming due to Her Majeſty, her Heirs, or Succeſſors, for all the Stamps or Marks, which ſhall be impreſſed, or put upon any Vellum, Parchment, or Paper, diſtinguiſhing thoſe for which

Comptroller of the Duties to paſs annual Accounts of groſs Produce thereof, *&c.*

Account how to be made.

What shall be comprehended in the Charge.

which ready Money is, or shall be paid at the Head Office, for the said Duties in London, from those which shall be delivered over to be otherwise sold or distributed, and all the Monies which shall arise to Her Majesty, Her Heirs, or Successors, for Penalties relating to the said Duties, and all the Monies which shall be paid by the Registers of either of the Two Universities, or by any Officers of the Law, or others, for Entries made in Books where the Duty ought to be paid for every Entry therein, and all the Monies arising for Velum, Parchment, and Paper, which shall be delivered out by the Commissioners of the said Duties, or by their Order, for the better accommodating Her Majesty's Subjects, so that the Profits arising thereby, and the Kinds and Quantities so delivered out, may plainly appear in every such Account; and all the Monies which shall be secured by any Bonds taken for the said Duties, or any Part thereof, and all other Monies, Matters, and Things whatsoever, which ought to be charged in a general or gross Account for the said Duties, within the Time for which every such annual Account ought to be made, and in the Discharge of every such general Account, there shall be comprehended all the Monies which shall appear to have been duly paid or answered, by the Receiver General of the said Duties, within the

What shall be comprehended in Discharge of such general Account.

Time of every such Account, and all other Salaries and incident Charges, which shall be duly allowed in or for the Management of the said Revenues, and all the Discounts for prompt Payments, which shall be duly made out of the said Duties; and all the Monies which shall be actually paid for Vellum, Parchment, and Paper bought or provided by the said Commissioners, or their Order, for accommodating Her Majesty's Subjects, so that the Kinds and Quantities of all the Vellum, Parchment, and Paper, so provided, may also plainly appear in every such Account, and all other Matters and Things, which by the Course of the Exchequer ought to be discharged in an Account of this Nature.

Debts and Arrears to be set *insuper*.

IX. And it is hereby enacted, That all the Debts and Arrears of the said Duties, which at the End of every such Account ought to be charged upon any Receivers, Distributors, or others, shall be duly set insuper upon the several Persons chargeable therewith, to the end the same may be recovered by the ordinary Process of the said Court, unless the Lord Treasurer, or Commissioners of the Treasury for the time being, shall see Cause to stay the said Process against the said Persons, or any of them, for giving them Time to pay or answer such Debts and Arrears, or any of them, and to be discharged thereof, in any subsequent

sequent Account of such Comptroller, and Accomptant General, according to the due Course of the said Court.

Stocks of Vellum, &c. stampt or unstampt, to be set down at the Foot of such Account.

X. And it is hereby also enacted, That the Stocks of Vellum, Parchment, and Paper, stamped or unstamped, which at the End of every such Account, ought to remain in Her Majesty's Warehouses, or elsewhere, shall also be set down and expressed at the Foot of every such Account, and that the first of the said general and annual Accounts, shall be for the Year to end on the First Day of August, One thousand seven hundred and three, and shall be delivered by the said Comptroller and Accomptant General, to the Auditors of Her Majesty's Imprests, and other Accounts, before the Five and twentieth Day of December, One thousand seven hundred and three, and shall be sworn to by him, to the best of his Knowledge, and be followed and prosecuted by him in such Manner, that the same shall not by his Negligence or Default remain unfinished in the Court of Exchequer, beyond the First Day of May, One thousand seven hundred and four; and that every subsequent annual Account shall in like Manner terminate on the First Day of August, and be delivered to the said Auditors, or One of them, before the Five and twentieth Day of December, and prosecuted, so that the same may be finished before the First Day of May yearly, during the Continuance

When annual Accounts shall terminate.

nuance of the said Duties, under the Penalty of forfeiting his Office, and the Sum of One Hundred Pounds, One Moiety thereof to the Queen, and the other Moiety to such Person or Persons, who will inform or sue for the same, to be recovered in manner aforesaid. Penalty.

XI. Provided always, That if any such Comptroller and Accomptant General shall wilfully and knowingly return any Receiver, Distributor, or other Person *insuper*, for any Monies or Stamps duly answered, paid, or accounted for by such Receiver, Distributor, or other Person respectively, whereby he or they shall sustain any Damage or Prejudice; then and in every such Case, such Comptroller and Accomptant General shall be liable to answer and pay Treble Damages to the Party grieved, to be recovered by Action of the Case, in any Her Majesty's Courts of Record at Westminster, with Full Costs of Suit; in which Action no Essoign, Protection, Wager of Law, or more than One Imparlance shall be granted or allowed. Penalty on returning Receiver, &c. *insuper* for Monies paid.

Duties on Appearances

Anno

Anno Quarto

ANNÆ Reginæ.

CAP. XII.

An Act for laying further Duties on Low Wines, and for preventing the Damage to Her Majesty's Revenue by Importation of Foreign Cut Whalebone, and for making some Provisions as to the Stamp Duties, and the Duties on Births, Burials, and Marriages, and the Salt Duties, and touching Million Lottery Tickets, and for enabling Her Majesty to dispose the Effects of *William Kidd*, a notorious Pirate, to the Use of *Greenwich* Hospital, and for appropriating the Publick Monies granted in this Session of Parliament.

[*So much thereof as relates to the Stamp Duties.*]

Note, The Clauses touching Indemnity in this Act, are expired.

Duties on Appearances.

IX. AND it is hereby further enacted and declared, That the Duties made payable by the said Acts, relating to stampt Vellum, Parchment, and

and Paper, for or in respect of Appearances, and other the Matters in the said Acts, or any of them, contained, relating thereto, shall be construed to extend to Appearances in such Actions, wherein no Bail is filed or put in, and not otherwise; any thing in the said Acts contained to the contrary, notwithstanding.

Anno

Anno Quarto

ANNÆ Reginæ.

Cap. XVI.

An Act for the Amendment of the Law, and the better Advancement of Justice.

[*So much thereof as relates to the Stamp Duties.*]

Bail Bonds upon Process issuing out of Courts at *Westminster*, to be assigned without Stamps; but Assignments to be stampt before any Action brought thereupon.

XX. AND be it enacted by the Authority aforesaid, That if any Person or Persons shall be arrested from and after the said First Day of Trinity Term, by any Writ, Bill, or Process, issuing out of any of Her Majesty's Courts of Record at Westminster, at the Suit of any Common Person, and the Sheriff, or other Officer, taketh Bail from such Person against whom such Writ, Bill, or Process, is taken out, the Sheriff, or other Officer, at the Request and Costs of the Plaintiff in

such Action or Suit, or his lawful Attorney shall assign to the Plaintiff in such Action the Bail-Bond, or other Security taken from such Bail, by endorsing the same, and attesting it under his Hand and Seal, in the Presence of Two or more credible Witnesses, which may be done without any Stamp, provided the Assignment so endorsed be duly stampt before any Action be brought thereupon; and if the said Bail-Bond, or Assignment, or other Security taken for Bail, be forfeited, the Plaintiff in such Action, after such Assignment made, may bring an Action and Suit thereupon in his own Name, and the Court where the Action is brought may, by Rule or Rules of the same Court, give such Relief to the Plaintiff and Defendant in the original Action, and to the Bail upon the said Bond, or other Security taken from such Bail, as is agreeable to Justice and Reason, and that such Rule or Rules of the said Court shall have the Nature and Effect of a Defeazance to such Bail-Bond, or other Security for Bail.

Anno

Anno Quinto

ANNÆ Reginæ.

CAP. VIII.

An Act for an Union of the Two Kingdoms of *England* and *Scotland*.

[*So much thereof as relates to the Stamp Duties.*]

ART. X.

Stampt Vellum.

THAT during the Continuance of the reſpective Duties on ſtampt Paper, Vellum, and Parchment, by the ſeveral Acts now in force in *England*, *Scotland* ſhall not be charged with the ſame reſpective Duties.

ART. XIV.

That the Kingdom of *Scotland* be not charged with any other Duties laid on by the Parliament of *England* before the Union, except theſe conſented to in this Treaty, in Regard it is agreed, That all neceſſary Proviſion ſhall be

be made by the Parliament of *Scotland* for the publick Charge and Service of that Kingdom for the Year One thouſand ſeven hundred and ſeven: Provided nevertheleſs, That if the Parliament of *England* ſhall think fit to lay any further Impoſitions by way of Cuſtoms, or ſuch Exciſes, with which, by virtue of this Treaty, *Scotland* is to be charged equally with *England*, in ſuch Caſe *Scotland* ſhall be liable to the ſame Cuſtoms and Exciſes, and have an Equivalent, to be ſettled by the Parliament of *Great Britain*, with this further Proviſion, That any Malt to be made and conſumed in that Part of the United Kingdom now called *Scotland*, ſhall not be charged with any Impoſition on Malt during this preſent War. And ſeeing it cannot be ſuppoſed, that the Parliament of *Great Britain* will ever lay any ſort of Burthens upon the United Kingdom, but what they ſhall find of Neceſſity at that Time, for the Preſervation and Good of the Whole, and with due Regard to the Circumſtances and Abilities of every Part of the United Kingdom, therefore it is agreed, That there be no further Exemption inſiſted upon for any Part of the United Kingdom, but that the Conſideration of any Exemptions beyond what are already agreed on in this Treaty, ſhall be left to the Determination of the Parliament of *Great Britain*.

Scotland not chargeable with any other Duties before the Union, except thoſe conſented to. 5 G. 1. c. 20.

Anno Regni quinto

ANNÆ Reginæ.

Cap. XIX.

An Act for continuing the Duties on Low Wines and Spirits of the firſt Extraction, and the Duties payable by Hawkers, Pedlars, and Petty Chapmen, and Part of the Duties on Stampt Vellum, Parchment, and Paper, and the late Duties on Sweets, and the One Third Subſidy of Tonnage and Poundage, and for ſettling and eſtabliſhing a Fund thereby, and by the Application of certain Overplus Monies, and otherwiſe, for Payment of Annuities to be ſold, for raiſing a further Supply to Her Majeſty, for the Service of the Year One thouſand ſeven hundred and ſeven, and other Uſes therein expreſſed.

[*So much thereof as relates to the Stamp Duties.*]

5 W. & M. c. 21.

III. AND be it further enacted by the Authority aforeſaid, That ſuch of the Rates and Duties upon Vellum, Parchment, and Paper, as were

were granted to their ſaid late Majeſties King William and Queen Mary, by an Act made in the Parliament holden at Weſtminſter, in the Fifth and Sixth Years of their Reigns, intituled, An Act for granting to their Majeſties ſeveral Duties upon Vellum, Parchment, and Paper, for Four Years, towards carrying on the War againſt *France*; and which by an Act of Parliament made in the Eighth Year of the Reign of his ſaid late Majeſty King William, were continued until the Firſt Day of Auguſt, One thouſand ſeven hundred and ſix, and which by an Act of the Firſt Year of her now Majeſty's Reign, intituled, An Act for making good Deficiencies, and preſerving the Publick Credit, were continued from the laſt Day of July, One thouſand ſeven hundred and ſix, to the Firſt Day of Auguſt, which ſhall be in the Year of our Lord One thouſand ſeven hundred and ten, ſhall by virtue of this Act be further continued, and be due and payable to Her Majeſty, Her Heirs, and Succeſſors, from the laſt Day of July, which ſhall be in the Year of our Lord One thouſand ſeven hundred and ten, for the Term of Ninety ſix Years from thence next and immediately enſuing, for the Uſes and Purpoſes in this Act expreſſed; and that the ſaid Act for granting the ſaid Duties upon Vellum, Parchment, and Paper, and all Powers, Proviſions, Penalties, and Forfeitures, Articles, and Clauſes therein, or in any

8 W. 3. c. 20.

1 Ann. ſtat. 1. c. 13.

Rates on Vellum for 96 Years. 6 Ann. c. 5. §. 4.

Made perpetual by 1 Geo. 1. ſtat. 2. c. 12. §. 8.

other Act, or Acts of Parliament now in force, concerning the said Duties upon Vellum, Parchment, and Paper, shall continue and be in full Force and Effect, and shall be applied, practised, and put in Execution, for the raising, levying, collecting, answering, and paying the said Duties upon Vellum, Parchment, and Paper, hereby continued, during the said Term of Ninety six Years, and all Arrears thereof, according to the Tenor and Intent of this Act.

Alterations to be observed.

IV. Provided always, and it is hereby further enacted, That in all Cases where any further or other Provision or Alteration is made by any other Act or Acts of Parliament now in being, in relation to the said Duties upon Low Wines, and Spirits of the First Extraction, and the said Duties payable by Hawkers, Pedlars, Petty Chapmen, and others, and the said Duties upon Vellum, Parchment, and Paper, or any of them, such other Provisions or Alterations shall be observed or complied with, during the Continuance of the respective Terms hereby granted in the same Duties respectively; any thing herein contained to the contrary notwithstanding.

VII. And for the better and more sure Payment of all the Annuities to be purchased on this Act; be it further enacted by the Authority aforesaid, That all the Monies arising,

arising, from time to time, by or for the said Duties upon Low Wines, and Spirits of the First Extraction, and by or for the said Duties payable by Hawkers, Pedlars, Petty Chapmen, and others, as aforesaid, and by or for the said several Rates and Duties upon Vellum, Parchment, and Paper, and by and for the said Duties upon Sweets respectively, by this Act granted and continued, and every of them (the necessary Charges of managing, raising, levying, collecting, answering, paying, and accounting for the said several Rates and other Duties only excepted) shall, from time to time, from and after the respective Commencements thereof, for and during the said several Terms of Years therein granted or intended to be granted by this Act, be brought and paid by the respective Receivers General, or such Persons as for the time being shall have the Receipt thereof, as the same shall be raised (who are hereby required and enjoined to bring and pay the same accordingly) into the Receipt of Exchequer, for the Purposes in this Act expressed, distinctly and separately from all other Monies whatsoever that are or shall be payable by them into the said Receipt; and that from and immediately after the Time that all the Principal and Interest Monies, which by the said Act of the First Year of Her Majesty's Reign, are charged upon the afore-

Receivers General to pay weekly into the Exchequer, and distinct Accompts to be kept, &c.

1 Annæ, Stat. 1. c. 13.

said Rates and Duties upon Vellum, Parchment, and Paper, thereby granted, shall be satisfied and payed off, or that Money shall be reserved in the Exchequer sufficient for that Purpose, then the aforesaid Duties upon Vellum, Parchment, and Paper, to arise by the said Act of the First Year of Her Majesty's Reign, for the Remainder of the Term thereby granted, and therein then to come and unexpired (except the necessary Charges of raising, collecting, levying, and accounting for the same) shall in like Manner, from time to time, be brought and paid into the Receipt of the Exchequer, for the Purposes in this Act expressed, distinctly and apart, as aforesaid: And the respective Commissioners and Receivers General of the said several Rates and Duties hereby required to be paid into the Receipt of the Exchequer as aforesaid, shall make or cause to be made, Payments thereof into the said Receipt of the Exchequer, according to the true Meaning of this Act, weekly, to wit, on Wednesday in every Week, if it be not an Holiday, and if it be, then on the next Day after that is not an Holiday.

Commissioners, &c. to be appointed, and continue during this Act.

XIII. And to the end all the Monies by this Act appropriated for Payment of the Annuities to be purchased on this Act, may be duly and certainly raised, and brought into the Receipt of the Exchequer for that Purpose, It is hereby further enacted, That from time

time to time, during the Continuance of this Act, there shall be continued or appointed Commissioners, Receivers General, Comptrollers, Collectors, and other proper Officers, for raising the several Rates and Duties by this Act intended for the Payment of the Annuities to be purchased thereupon, and for keeping the Accompts of the same, and that the respective Commissioners or chief Managers thereof, shall, from time to time, weekly, compute and ascertain the Monies of each Branch of the said Rates and Duties, which ought to be paid into the Exchequer on every Wednesday, or on the subsequent Day, not being an Holiday, as aforesaid: And that all Commissioners, Receivers General, Comptrollers, Collectors, and other Officers, who are or shall be concerned in the managing, raising, levying, receiving, collecting, or paying the same, or in keeping the Accounts thereof, shall perform their several and respective Duties therein, as to them respectively shall appertain, under such and the like Penalties, Forfeitures, and Disabilities, for any Offence or Neglect therein, or for detaining, diverting, or misapplying, any Part of the said Monies as are prescribed, and to be inflicted by virtue of an Act of Parliament made and passed in the Ninth Year of the Reign of His said late Majesty King William the Third, intituled, (An Act for raising a Sum not exceeding

Commissioners, &c. to make weekly Accompts, and perform their Duties.

Penalties for Neglect or Misapplication.

9 W. 3. c. 44.

ceeding Two Millions, upon a Fund for Payment of Annuities, after the Rate of Eight Pounds *per Centum per Annum*, and for ſettling the Trade to the *Eaſt Indies*) **for the like Offence or Neglect in relation to the Duties upon Salt, and other Duties upon ſtampt Vellum, Parchment, and Paper, thereby granted, or for detaining, diverting, or miſapplying any Part of the Monies which were granted by the Act laſt mentioned.**

1 Annæ, Stat. 2. c. 22. §. 1. No Perſon to incur Penalty for not filing or entering Proceedings in Courts at *Weſtminſter*, which by any other Perſon ought to be filed or entered, &c.

XXIX. And foraſmuch as by the doubtful wording of the Statute made in the Firſt Year of Her Majeſty's Reign, intituled, *An Act for preventing Frauds in Her Majeſty's Duties upon Stampt Vellum, Parchment, and Paper*, the Attornies and Clerks of the ſeveral Courts of Record at *Weſtminſter*, may be in Danger of incurring the Penalties, Forfeitures, and Diſabilities mentioned in the ſaid Act, and other former Acts relating to the ſaid Duties, by reaſon of their proceeding in any Actions or Suits in any of the ſaid Courts, before the Attorney or Clerk of the adverſe Part, hath entered, filed, or recorded ſuch Bail, Appearance, or other Matter or Thing, as he or they ought to have entered, filed, or recorded, in the ſaid reſpective Courts: **For the explaining whereof, be it declared and enacted by the Authority aforeſaid, That no Perſon or Perſons ſhall forfeit, incur, or be proſecuted for any Penalty, Forfeiture, or Diſability, mentioned in the ſaid Act made in the ſaid Firſt Year of Her Majeſty, for or by reaſon of his or their**

their tranſacting, entering, recoꝛding, oꝛ filing, oꝛ having tranſacted, entered, recoꝛded, oꝛ filed any further oꝛ other Proceeding, Matter, oꝛ Thing, ſubſequent oꝛ relating to any Action, Plaint, Bail, oꝛ Appearance, which by any other Perſon oꝛ Perſons whatſoever, ought to have been, oꝛ is to be, firſt entered, filed, oꝛ recoꝛded, in any of Her ſaid Majeſty's Courts of Recoꝛd at Weſtminſter, beforꝛe the ſame have been, oꝛ ſhall be duly entered, filed, oꝛ recoꝛded; any thing in the ſaid ſeveral Acts, oꝛ any of them, oꝛ in this preſent Act, to the contrary thereof in any wiſe notwithſtanding.

Anno Sexto

ANNÆ Reginæ.

Cap. V.

An Act for raiſing a further Supply to Her Majeſty for the Service of the Year One thouſand ſeven hundred and eight, and other Uſes, by Sale of Annuities charged on a Fund not exceeding Forty thouſand Pounds *per Annum*, to ariſe by appropriating ſeveral Surpluſſes, and by granting further Terms in the Duties on Low Wines, and on Hawkers, Pedlars, and Petty Chapmen, the Stamp-Duties, the One-third Subſidy, the Duty on Sweets, and One of the Branches of Exciſe, and by making other Proviſion in this Act mentioned.

[*So much thereof as relates to the Stamp Duties.*]

The firſt Duties granted by 5 W. & M. c. 21. further continued throughout *Great Britain* for One Year after the Ninety ſix Years.

IV. AND that ſuch of the Duties upon Vellum, Parchment, and Paper, as by the ſaid Act of the Fifth Year of Her Majeſty's Reign, continued for the Term of Ninety ſix Years from the laſt

last Day of July, One thousand seven hundred and ten, shall, by virtue of this Act be further continued, and be due and payable to Her Majesty, Her Heirs, and Successors, within and throughout the whole Kingdom of Great Britain, from and after the Expiration of the Term of Ninety six Years last mentioned, for and during the Term of One whole Year, from thence next and immediately ensuing.

8 W. 3. c. 20. 1 Annæ, stat. 1. c. 13. 5 Annæ, c. 19. §. 3. 1 Geo. 1. stat. 2. c. 12. §. 8.

VI. And it is hereby enacted, That the said several Duties upon Low Wines or Spirits of the First Extraction; and the said Duties payable by Hawkers, Pedlars, Petty Chapmen, and others described as aforesaid; and the said Rates and Duties upon Vellum, Parchment, and Paper; and the said Additional Subsidy of Tonnage and Poundage, and other Duties upon Wines, Goods, and Merchandizes, by this Act severally granted for a further Term of One Year as aforesaid; and the said Duty upon Sweets by this Act granted for a further Term of Two Years as aforesaid; and the said Rates and Duties of Excise by this Act granted for a further Term of Fifteen Years as aforesaid, for the Uses and Purposes in this Act expressed, be severally and respectively raised and levied by such Rules and Methods, and under such Penalties and Forfeitures, and with such

How to be raised and levied.

Former Powers continued.

such Distribution of the said Penalties and Forfeitures, and subject to such Power of Mitigation, and such respective Drawbacks, Allowances, and Repayments, and in such Manner and Form as the like Duties granted or continued by the said Act of the Fifth Year of Her Majesty's Reign, or any of them respectively are prescribed, enacted, or appointed to be raised or levied.

5 Annæ, c. 19.

Anno Octavo

ANNÆ Reginæ.

Cap. IX.

An Act for laying certain Duties upon Candles, and certain Rates upon Monies to be given with Clerks and Apprentices, towards raiſing Her Majeſty's Supply for the Year One thouſand ſeven hundred and ten.

[*So much thereof as relates to Rates on Monies with Clerks and Apprentices.*]

XXXII. AND be it further enacted by the Authority aforeſaid, That there ſhall be throughout the Kingdom of Great Britain raiſed, collected, and paid to her Majeſty, her Heirs, and Succeſſors, the further Rates, Duties, and Sums of Money following; that is to ſay, The Duty, Rate, or Sum of Six Pence for every Twenty Shillings, of every Sum of Fifty Pounds

For 5 Years from 1 *May*, 1710. made perpetual by 9 Annæ, c. 21. §. 7. 6*d* for every 20*s*. of every Sum of 50*l*. or under.

And 12*d* for every Sum of 20*s* above 50*l.* given, paid, or contracted for, with every Clerk or Apprentice put out;

Pounds or under; and the Duty, Rate, or Sum of One Shilling for every Twenty Shillings of all and every Sum and Sums amounting to more than Fifty Pounds, which shall at any Time or Times, from and after the First Day of May, One thousand seven hundred and ten, and during the Term of Five Years, from thence next ensuing, be given, paid, contracted, or agreed for, with or in Relation to every Clerk, Apprentice, or Servant, which shall be, within the Kingdom of Great Britain, put or placed to or with any Master or Mistress, to learn any Profession, Trade, or Employment, and proportionally for greater or lesser Sums; which said Duties, Rates, and Sums shall be paid by the said Masters or Mistresses respectively.

to be paid by the Master or Mistress.

This Duty to be under the Management of the Commissioners of the Stamp Duties.

XXXIII. And be it further enacted by the Authority aforesaid, That for the better and more effectual levying, collecting, and paying unto Her Majesty, Her Heirs, and Successors, the said Duties, after the Rates of Six Pence, and One Shilling for every such respective Sum of Twenty Shillings, as aforesaid, the same shall be under the Government, Care, and Management of the Commissioners for the time being, appointed to manage Her Majesty's Duties on stampt Vellum, Parchment, and Paper; and the same Commissioners shall employ and appoint such inferior Officers as shall be necessary for managing

They to appoint inferior Officers;

and

and collecting the Duties last mentioned, and hereby granted, and for keeping Accounts thereof, and for stamping all such Indentures, and other Writings, which are hereby required to be stamped, as herein after is mentioned, and otherwise to act in and relating to the same Duties, as Her Majesty's Service in this Behalf shall require; and to cause such Sum and Sums of Money to be expended and paid, from time to time, out of the Duties last mentioned, and hereby granted, for Salaries, and other incident Charges, as shall be necessary in and for the receiving, collecting, levying, or managing the same Duties during the said Term; any thing in this Act contained to the contrary notwithstanding.

and to cause Monies to be expended for Salaries and Incidents;

XXXIV. And it is hereby further enacted by the Authority aforesaid, That the Duties last mentioned, and hereby granted, shall be all paid or transmitted, from time to time, as this Act directs, into the Hands of the Receiver General for the time being, of the said Duties on stampt Vellum, Parchment, and Paper, who shall keep a separate and distinct Account thereof, and pay the same into the Receipt of the Exchequer of Her Majesty, Her Heirs, and Successors weekly on Wednesday in every Week, unless it be an Holiday, and then the next Day after, which shall not be an Holiday, for the Purposes in this

to be paid to the Receiver General of the Stamp Duties;

and by him into the Exchequer weekly.

Act expressed, and under the like Penalties, Forfeitures, and Disabilities, as are to be inflicted by this Act, for diverting or misapplying any Monies by this Act appropriated or appointed for Repayment of Loans, or Satisfaction of Interest Monies, as is herein after mentioned.

The full Sum given with an Apprentice, &c. to be inserted in the Indenture.

XXXV. And be it further enacted by the Authority aforesaid, That from and after the said First Day of May, One thousand seven hundred and ten, the full Sum or Sums of Money received, or in any wise, directly or indirectly, given, paid, agreed, or contracted for, during the Term aforesaid, with, or in Relation to every such Clerk, Apprentice, and Servant, as aforesaid, shall be truly inserted and written in Words at Length, in some Indenture, or other Writing, which shall contain the Covenants, Articles, Contracts, or Agreements, relating to the Service of such Clerk, Apprentice, or Servant, as aforesaid, and shall bear Date upon the Day of the signing, sealing, or other Execution of the same, upon Pain, that every Master or Mistress, to or with whom, or to whose Use, any Sum of Money whatsoever, shall be given, paid, secured, or contracted, for or in Respect of any such Clerk, Apprentice, or Servant, as aforesaid, which shall not be truly and fully so inserted and specified in some such Indenture, or other Writing, shall, for

Indentures, &c. to bear Date on the Day of Execution.

for every such Offence, forfeit double the Sum so given, paid, secured, or contracted for, the One Moiety of which Forfeitures shall be to Her Majesty, Her Heirs, or Successors, and the other Moiety with full Costs, to any Person or Persons who shall inform and sue for the same, by Action of Debt, Bill, Plaint, or Information, in any Court of Record at Westminster, or in the Exchequer of Scotland, at any Time after the executing, making, or signing of any such Indenture or Writing, or making any such Contract or Agreement, and within One Year after the Time limited or appointed for the Service any such Clerk, Apprentice, or Servant, to or with such Master or Mistress, shall be expired. Penalty. To be recovered within One Year after Expiration of the Time of Service.

XXXVI. And be it further enacted by the Authority aforesaid, That the said Commissioners for managing the said Duties on stampt Vellum, Parchment, and Paper, shall, before the said First Day of May, One thousand seven hundred and ten, provide Two new Stamps to be used in pursuance of this Act, (over and besides the Stamps heretofore requisite for, or in Respect of such Indenture or other Writing, by virtue of the Statutes in that Case made) the One of which new Stamps shall denote the said Duty of Six Pence in the Pound, and the other of the said new Stamps shall denote the said Duty of One Shil- Two new Stamps to be provided, &c.

Indentures, &c. executed within *London*, &c. or Bills of Mortality, to be brought to the Head Office, and the Duties paid, and Indentures, &c. ſtamped within One Month after Date.

ling in the Pound, and that all ſuch Indentures, or other Writings, containing the Sums truly given, paid, agreed, or contracted for as aforeſaid, which ſhall within or during the ſaid Term of Five Years, be entred into, executed, or ſigned, within the Cities of London or Weſtminſter, or within the Limits of the Bills of Mortality, ſhall be brought to the Head Office for ſtamping or marking of Vellum, Parchment, and Paper, and the Duties hereby charged and payable for the Sums therein to be inſerted as aforeſaid, ſhall be paid to the Receiver General for the time being of the ſaid Duties, on ſtampt Vellum, Parchment, and Paper; and upon ſuch Payment thereof, the ſame ſhall be ſtamped with One of the ſaid new Stamps as the Caſe ſhall require, within One Month after the reſpective Dates thereof.

Indentures, &c. executed out of thoſe Limits, either to be brought to the Head Office, or to the next Stamp Collector, and the Duty paid within Two Months after Date.

XXXVII. And be it enacted by the Authority aforeſaid, That all the ſaid Indentures and other Writings, which ſhall or ought to contain the whole Sum truly given, paid, agreed, or contracted for as aforeſaid, which ſhall within or during the ſaid Term of Five Years, be entred into, executed, or ſigned in any Part of Great Britain, (not being within the Limits of the ſaid Weekly Bills of Mortality) ſhall (at the Option of the Party concerned) be brought or ſent either to the Head Office within the Limits

Limits of the ſaid Weekly Bills; or elſe to ſome of the Collectors appointed, or to be appointed for Her Majeſty's Duties upon ſtampt Vellum, Parchment, and Paper, who ſhall reſide without the Limits of the ſaid Weekly Bills in England, Wales, or the Town of Berwick upon Tweed, or to ſome of the Officers to be appointed for the Duties by this Act granted in Scotland, within Two Months after the Date, Execution, or ſigning of every ſuch Indenture or Writing reſpectively: And upon producing of every ſuch Indenture or Writing, either at the ſaid Head Office, or to ſuch Collector or other Officer as aforeſaid, Her Majeſty's Duties hereby granted ſhall be paid either to the ſaid Receiver General at the ſaid Head Office, or to ſuch Collector or other Officer as aforeſaid; and in caſe the ſaid Payment ſhall be made to the immediate Hands of the Receiver General in the ſaid Head Office, for Her Majeſty's Uſe, then the Indenture or Writing, for which ſuch Payment ſhall be made, ſhall be forthwith ſtamped with One of the ſaid new Stamps, as the Caſe ſhall require; and in caſe ſuch Payment ſhall be made to the Hands of ſuch Collector or other Officer, without the Limits of the ſaid Weekly Bills, the ſame Collector or other Officer is hereby required to endorſe on ſuch Indenture or other Writing, a Receipt for the Monies ſo

The Collector to indorſe a Receipt, &c.

paid in Words at length, bearing Date the Day on which such Payment shall be made, and to subscribe his Name thereto, (to the Intent that he may thereby be charged with every Sum so paid to him) and forthwith deliver back the said Indenture or Writing so endorsed to the Bringer thereof.

Within what Time Indentures, &c. executed out of *London* or the Bills of Mortality shall be stampt.

XXXVIII. And it is hereby enacted by the Authority aforesaid, That every such Indenture, or Writing so indorsed, (in case the same be entred into, executed, or signed, within the Space of Fifty Miles, to be computed from the Limits of the said Weekly Bills of Mortality) shall within Three Months after the Date or making thereof, and if the same be entred into, executed, or signed, in any Part of Great Britain, at a greater Distance from the Limits aforesaid, shall within Six Months after the Date or making thereof, to be brought or sent to the said Head Office, where the same (being produced with the said Receipt endorsed) shall be immediately stamped with One of the said new Stamps, as the Case shall require, by the Officer appointed, or to be appointed, for that Purpose.

Indentures in which the full Sum received is not truly inserted, &c. void.

XXXIX. And be it further enacted by the Authority aforesaid, That all such Indentures or Writings as aforesaid, wherein shall not be truly inserted and written the full Sum and Sums of Money received, or in any wise directly or indirectly given, paid,

paid, secured, or contracted for, with, or in relation to such Clerk, Apprentice, or Servant, as aforesaid, or whereupon the Duties payable by this Act shall not be duly paid, or lawfully tendered, or which shall not be stamped, or lawfully tendred to be stamped, according to the Tenor and true Meaning of this Act, within the respective Times herein for that Purpose severally and respectively limited, shall be void and not available in any Court or Place, or to any Purpose whatsoever; and the Clerk, Apprentice, or Servant, whom the same shall concern or relate to, shall in such Case be utterly incapable of being Free of any City, Town, Corporation, or Company, and of following or exercising the intended Profession, Trade, or Employment; any Charter, Law, or Custom, to the contrary notwithstanding.

and the Clerk, &c. incapacitated to follow the Profession or Trade, or to be free of any Corporation.

XL. Provided always, That nothing in this Act contained shall be construed to extend to charge any Master or Mistress with the Payment of any of the said Duties, in Respect of any Money by him or her received with any Apprentice or Servant, who shall be put or placed out at the common or publick Charge of any Parish or Township, or by or out of any publick Charity, or to require the stamping with any such new Stamp as aforesaid, of any Indenture, Articles, Covenant, Agreement, or Contract, relating to such Apprentice or Servant,

Money given by Parish or publick Charity for putting out Apprentices not charged.

vant, as laſt-mentioned; any thing herein contained to the contrary notwithſtanding.

Forging theſe Stamps, or impreſſing with forged Stamps, or counterfeiting Receipts, Felony.

XLI. And be it further enacted by the Authority aforeſaid, That if any Perſon ſhall forge or counterfeit the ſaid new Stamps to be provided in purſuance of this Act, or either of them, or impreſs any Vellum, Parchment, or Paper, with any ſuch counterfeit Stamp, or counterfeit any Receipt for any Monies payable by virtue of this Act, every ſuch Perſon being convicted of any of the Offences before-mentioned, ſhall be adjudged a Felon, and ſuffer as in Caſes of Felony, without Benefit of Clergy.

Commiſſioners and Officers to be ſworn.

XLII. And be it further enacted by the Authority aforeſaid, That every Commiſſioner and Officer who ſhall act in or about the managing or collecting the Duties laſt-mentioned, and hereby granted, ſhall, before he ſhall act in or about the ſame, take the Oath following; that is to ſay,

Their Oath.

I *A. B.* do ſwear, That I will faithfully execute the Truſt repoſed in me, purſuant to the Act of Parliament, [intituled, *An Act for laying certain Duties upon Candles, and certain Rates upon Monies to be given with Clerks and Apprentices, towards raiſing Her Majeſty's Supply, for the Year One thouſand ſeven hundred and ten,*] without Fraud or Concealment; and ſhall from time to time true Account make of my Doings therein, and deliver the ſame to ſuch

erſon or Perſons, as Her Majeſty, Her Heirs, and Succeſſors, ſhall appoint to receive ſuch Account; and ſhall take no Fee, Reward, or Profit, for the Execution or Performance of the ſaid Truſt, or the Buſineſs relating thereto, from any Perſon or Perſons, other than ſuch as ſhall be paid or allowed by Her Majeſty, Her Heirs, and Succeſſors, or ſome other Perſon or Perſons, under Her or Them, to that Purpoſe authorized.

Which Oath ſhall and may be adminiſtred by any Two or more of the Commiſſioners laſt-mentioned, or any Juſtice of the Peace.

XLIII. And be it further enacted by the Authority aforeſaid, That no Indenture or Writing required by this Act to be ſtamped as aforeſaid, ſhall be given or admitted in Evidence in any Suit, to be brought by any of the Parties thereunto, unleſs ſuch Party on whoſe Behalf the ſame ſhall be given or admitted in Evidence, do firſt make Oath, that to the beſt of his or her Knowledge, the Sum or Sums therein for that Purpoſe inſerted or mentioned, was, or were really and truly, all that was directly or indirectly given, paid, ſecured, or contracted for, on Behalf or in Reſpect of ſuch Clerk, Apprentice, or Servant, to or for the Benefit of the Maſter or Miſtreſs, to or with whom ſuch Clerk, Apprentice, or Servant, was put or placed.

No Indenture to be admitted in Evidence, unleſs Oath be made, that the Sum therein inſerted, was all that was really paid or contracted for.

Commissioners to observe the Orders of the Treasury.

XLIV. And be it further enacted by the Authority aforesaid, That the said Commissioners for managing the said Duties on stampt Vellum, Parchment, and Paper, and all other Officers who shall be employed in or about the collecting or managing of the Duties last-mentioned, and hereby granted, shall, in and for the better Execution of their several Offices and Trusts, observe and perform such Rules, Methods, and Orders, as they respectively shall, from time to time, receive from the Lord High Treasurer now being, or the Lord High Treasurer of the Exchequer, or Commissioners of the Treasury for the time being; and that

No Fee to be taken by Officers.

no Fee or Reward shall be demanded or taken by any of Her Majesty's Officers, relating to the said Stamp Duties, from any of Her Majesty's Subjects, for any Matter or Thing to be done in

Officer neglecting his Duty, answers full Damages and Treble Costs.

pursuance of this Act; and in case any Officer intrusted, or to be intrusted in the Execution of this Act, in Relation to the said Stamp Duties, shall refuse or neglect to perform any Matter or Thing by this Act required to be done or performed by him, whereby any of Her Majesty's Subjects shall or may sustain any Damage whatsoever, such Officer so offending shall be liable by any Action to be founded on this Statute, to answer to the Party grieved all such Damages, with Treble Costs of Suit,

XLV. And

XLV. And be it declared and further enacted by the Authority aforesaid, That from and after the said First Day of May, One thousand seven hundred and ten, and during the said Five Years, where any Thing or Things, not being lawful Money of Great Britain, shall, directly or indirectly be given, assigned, conveyed, delivered, contracted for, or secured, to or for the Use or Benefit of any Master or Mistress, with, or in Respect of any such Clerk, Apprentice, or Servant, for whom a Duty is chargeable by this Act; the Duties hereby granted and last-mentioned, shall be answered and paid for the full Value or Values of such Thing or Things, and the same Duties for the said Values shall be secured and answered in the same Manner and Form, and under the like Pains, Penalties, Forfeitures, and Incapacities, as are before in this Act provided for securing the said Rates upon Monies given or paid, or agreed to be given or paid with such Clerks, Apprentices, or Servants, as aforesaid.

Where any Thing shall be given to any Master, or contracted for to his Benefit, not being Money, the Duties to be paid for the full Value of such Things.

XLVII. And it is hereby further enacted, That, &c. —— if any undue Preference of One before another shall be made, either in Point of Registry or Payment, or if any of the said Money shall be diverted or misapplied, contrary to the true Meaning of this Act, by any such Officer or Officers, then the Party offending

No undue Preference, &c.

Penalties for Misapplication, &c.

sending shall be liable, by Action of Debt, or on the Case, to pay the Value of the Debt, with Damages and Costs, to the Party grieved, and shall be forejudged of his Office or Place; and if such Preference be unduly made by any his Deputy or Clerk, without Directions, or Privity of his Master, then such Deputy or Clerk only shall be liable to such Action, Debt, Damages, and Costs, and shall be for ever after incapable of his Place or Office; and in case the Auditor of the Receipt shall not direct the Order, or the Clerk of the Pells record, or the Teller make Payment according to each Person's due Place and Order, as before directed, then he or they shall be adjudged to forfeit, and the respective Deputies and Clerks herein offending to be liable to such Action, Debt, and Costs, in such Manner as aforesaid; all which said Penalties, Forfeitures, Damages, and Costs, to be incurred by any of the Officers of the Exchequer, or any their Deputies or Clerks, shall and may be recovered by Action of Debt, Bill, Plaint, or Information, in any of Her Majesty's Courts of Record at Westminster, wherein no Essoign, Protection, Privilege, Wager of Law, Injunction, or Order of Restraint, shall be in any wise granted or allowed.

Anno

Anno Nono

ANNÆ Reginæ.

Cap. XXI.

An Act for making good Deficiencies, and ſatisfying the Publick Debts; and for erecting a Corporation to carry on a Trade to the *South Seas*; and for the Encouragement of the Fiſhery; and for Liberty to trade in Unwrought Iron with the Subjects of *Spain*; and to repeal the Acts for Regiſtring Seamen.

[*So much thereof as relates to the Rates on Monies, &c. with Clerks and Apprentices.*]

VII. AND be it further enacted by the Authority aforeſaid, That the ſeveral Duties upon Candles, which by an Act made in the ſaid Eighth Year of her ſaid now Majeſty's Reign, [Intituled, An Act for laying certain Duties upon Candles, and certain Rates upon Monies to be given with Clerks, Apprentices, and

and Servants, towards raiſing Her Majeſty's Supply for the Year One thouſand ſeven hundred and ten] were granted to Her Majeſty, Her Heirs, and Succeſſors, for the Term of Five Years, to be reckoned from the Firſt Day of May, One thouſand ſeven hundred and ten, ſhall by virtue of this Act be further continued, and be payable as well upon all Wax Candles, and Candles called or ſold for Wax Candles (notwithſtanding the Mixture of any other Ingredients therewith) as upon all Tallow Candles to be imported into, or made in any Part of Great Britain, from and after the Firſt Day of May, which ſhall be in the Year of our Lord One thouſand ſeven hundred and fifteen for ever; and alſo, that the ſeveral Rates upon Monies to be given with Clerks, Apprentices, and Servants, which were granted to Her Majeſty, Her Heirs, and Succeſſors, by the ſaid laſt-mentioned Act, for the Term of Five Years, to be reckoned from the Firſt Day of May, One thouſand ſeven hundred and ten, ſhall be further continued, and be payable for and upon all Monies, or other Conſideration to be given with Clerks, Apprentices, or Servants, as in the ſame Act are mentioned, from and after the Firſt Day of May, which ſhall be in the Year of our Lord One thouſand ſeven hundred and fifteen, for ever; and that the ſaid Act laſt mentioned, and all Powers, Proviſions, Penalties, Articles,

Duties on Monies, &c. with Clerks and Apprentices, perpetual.
8 Ann. c. 9.

cles, and Clauſes, therein contained, as well for and concerning the ſaid Duties upon Candles, and the ſaid Rates upon Monies, or other Conſideration to be given with Clerks, Apprentices, and Servants, ſhall continue and be in full Force for ever, and ſhall be applied, practiſed, and executed, for raiſing, levying, collecting, anſwering, and paying, as well the ſaid Duties upon Candles, as the ſaid Rates upon Monies, or other Conſideration, to be given with Clerks, Apprentices, or Servants, hereby continued, and all Arrears thereof, according to the Tenor and Intent of this preſent Act, as fully, to all Intents and Purpoſes as if all and every the Clauſes, Powers, Matters, and Things in the ſame Act contained, had been again in this Act repeated, and particularly enacted.

IX. And for the better ſecuring the Payment of the ſaid Intereſt Monies or Annuities, after the Rate of Six Pounds *per Centum per Annum*, upon and for all the ſaid Debts, Deficiencies, and Sums of Money intended to provided for by this Act; and that all Perſons and Corporations concerned, and to be concerned therein, their Executors, Adminiſtrators, Succeſſors, and Aſſigns reſpectively, may have, receive, and enjoy, certain Annuities or yearly Payments, to be computed after the Rate of Six Pounds *per Centum per Annum*, for the ſeveral and reſpective Monies to them reſpectively due, and to grow due, according to the true Meaning of this Act, and ſuch

ſpecial

ſpecial Benefit of Trade, and other Advantages as are hereafter in this Act expreſſed; ſubject nevertheleſs to ſuch Power of Redemption, as in this Act is provided in that Behalf; be it therefore enacted, and it is hereby enacted by the Authority aforeſaid, That the reſpective Receivers General of the Cuſtoms in England and Scotland, for the time being, at their reſpective Offices, from time to time, ſhall ſeparate and keep apart all and every Sum and Sums of Money ariſing by ſuch or ſuch Part of the ſeveral Rates and Duties, Impoſitions, and additional Impoſitions, and Sums of Money hereby granted, continued, or appropriated for the Purpoſes in this Act mentioned, as is or ſhall be under the Care or Management of the reſpective Commiſſioners of the Cuſtoms, for the time being, as the ſame ſhall, from time to time ariſe, or be paid into the reſpective Offices of the ſaid Receiver General of the Cuſtoms, by the Collectors of the ſame, or by any other Perſon or Perſons whatſoever: And in like Manner, that the reſpective Commiſſioners and Governors of the Revenue, or Receipt of Exciſe in England and Scotland, for the time being, at their reſpective Head Offices, from time to time, ſhall ſeparate and keep apart all and every Sum and Sums of Money ariſing by ſuch or ſuch Part of the ſeveral Rates, Duties, and Sums of Money hereby granted, continued, or appropriated for the Purpoſes

in

in this Act mentioned, as is or shall be under the Care or Management of the said Commissioners and Governors of the Revenue, or Receipt of Excise, for the time being, as the same shall from time to time arise or be paid into the said Offices of Excise by the Receivers or Collectors of the same, or by any other Person or Persons whatsoever: And also that the Commissioners for marking and stamping of Vellum, Parchment, and Paper, or for managing the Duties thereupon, for the time being, shall, at their Head Office, cause to be separated and kept apart in like Manner, all and every the Monies arising by the Rates upon Monies, or other Consideration to be given with Clerks, Apprentices, or Servants, hereby granted, continued, or appropriated for the Purposes in this Act mentioned, which is under the Care or Management of the said Commissioners or Managers last mentioned, for the time being, as the same shall from time to time arise or be paid into the said Office of the Stamps by the Receivers or Collectors of the same, or by any other Person or Persons whatsoever: And as well the said Receivers General of the Customs, and the said Commissioners and Governors of the said Revenue, or Receipt of Excise in England, as the said Commissioners for marking Vellum, Parchment, and Paper, or for managing the Duties thereupon, for the time being

Commissioners of the Stamp Duties to keep apart the Monies received for the Apprentice Duty,

and to pay it weekly into the Exchequer.

being respectively, are hereby required, and strictly enjoined, from time to time, for ever, to pay weekly, to wit, on Wednesday in every Week, if it be not a Holy-day, and if it be, then the next Day after, that is not a Holy-day, all and every the Monies arising by such and such Parts of the several and respective Duties, Rates, Impositions, additional Impositions, and Sums of Money hereby granted, continued, or appropriated, as is or shall be under the Care or Management of the said Commissioners, Governors, or Managers, respectively, into the Receipt of the Exchequer of Her Majesty, Her Heirs, and Successors, distinct and apart from all other Monies whatsoever; and the Receivers General of the Customs and Excise of Scotland, for the time being, respectively, are hereby required, and strictly enjoined, from time to time, to transmit and pay into the said Receipt of the Exchequer in England, distinct and apart, as aforesaid, all the Monies which shall arise in Scotland, as aforesaid, for the Purposes in this Act expressed.

Penalties of Commissioners, &c. for Nonpayment or Misapplication.

XI. And be it further enacted, That if the said Receivers General of the Customs, Commissioners, or Governors of the Revenue, or Receipt of the Excise, or the said Commissioners for marking of Vellum, Parchment, and Paper, or for managing the Duties thereupon, for the time being, respectively, shall refuse or neglect

neglect to pay, or cause to be paid into the Exchequer, all or any the Sums appointed to be paid by them severally as aforesaid, in such Manner as they are respectively required by this Act, or shall divert or misapply any Part of the same, then they and every of them, so offending, shall forfeit their several Offices and Places, and shall be incapable to serve Her Majesty, Her Heirs, or Successors, in any Office or Place of Profit or Trust whatsoever, and shall be liable to pay double the Value of all and every Sum and Sums of Money so diverted or misapplied, with Full Costs of Suit, to any Person or Persons, Body Politick or Corporate, who shall be intitled to any Annuity or Payment out of the Fund by this Act settled, and will sue for the same Forfeiture by Action of Debt, or of the Case, Bill, Suit, or Information founded upon this Act, in any Court of Record of Her Majesty, Her Heirs, or Successors, wherein no Essoin, Protection, Privelege of Parliament, or other Privilege whatsoever, Wager of Law, or more than One Imparlance shall be granted or allowed.

Head Offices, Commissioners, &c. continued for ever.

XII. And be it further enacted by the Authority aforesaid, That the Head Offices of the Customs and Excise, and the Chief Office for the marking of Vellum, Parchment, and Paper, shall for ever be severally and respectively continued

nued, with a ſufficient Number of Commiſſioners, and a Comptroller, in each and every of them, for performing and executing ſuch Matters and Things, as are by this Act injoined to be done or performed by ſuch Commiſſioners and Comptrollers reſpectively, according to the true Meaning thereof.

Reſpective Comptrollers to keep diſtinct Accounts;

XIII. And be it enacted by the Authority aforeſaid, That the reſpective Comptrollers in the ſaid reſpective Offices for the time being ſhall keep perfect and diſtinct Accounts, in Books fairly written, of all the Monies which ſhall ariſe, of or for the ſaid ſeveral and reſpective Impoſitions, additional Impoſitions, Duties, Rates, and Sums of Money, by this Act granted, continued, or appropriated, as the ſame ſhall, from time to time, ariſe, or be raiſed; to which Books all Perſons concerned ſhall have free Acceſs at all ſeaſonable Times, without Fee or Charge; and if any ſuch Comptroller or Comptrollers, as aforeſaid, ſhall neglect his or their Duty therein, then he or they, ſo offending, ſhall forfeit his or their Office or Offices, and Places, and be rendered incapable, as aforeſaid, and ſhall alſo forfeit the Sum of One hundred Pounds to any Perſon or Perſons, Body Politick or Corporate, intitled to any Annuity or Payment by this Act, and that will ſue for the ſame, as aforeſaid, together with Full Coſts of Suit, to be recovered as aforeſaid.

to which all concerned ſhall have free Acceſs.

Penalties on Comptroller for Neglect of Duty.

XIV. And

XIV. And be it further enacted, That if any Collector or Receiver of any the Impositions, additional Impositions, Duties, Rates, or Sums of Money by this Act granted, continued, or appropriated, shall detain all or any Part of the Monies by him collected or received, contrary to his Duty, then he or they, for such Offence, shall be dismissed from his or their Employment, and be charged with Interest for the Monies so by him or them detained, after the Rate of Twelve Pounds per Centum per Annum, and be liable to answer Treble Damages to all and every Person and Persons, Bodies Politick or Corporate, that shall be grieved by such Detention, and who will sue for the same, in Manner as aforesaid; and if any Collector or Receiver of any of the said Impositions, additional Impositions, Duties, Rates, or Sums of Money, hereby granted, continued, or appropriated, shall divert or misapply all or any Part of the Monies by him or them collected or received, contrary to the true Meaning of this Act, then he or they, for every or any such Offence, shall be dismissed from his Employment, and rendered incapable to serve her Majesty, Her Heirs, and Successors, as aforesaid, and shall moreover forfeit double the Sum or Sums so by him or them diverted or misapplied, to any Person or Persons, Bodies Politick or Corporate, who shall be intitled to any

Penalty on Receivers and Collectors for detaining Money,

or for diverting or misapplying.

Annuity or Payment out of the Fund by this Act ſettled, and will ſue for the ſame, as aforeſaid.

Penalties and Proviſions in Act of 1 W. & M. Seſſ. 2. c. 1. for 2 s. the Pound, applied to theſe Duties.

XV. And to the end the Sums by this Act appropriated may not be diverted or applied to any other Purpoſes than are hereby directed or intended; be it further enacted by the Authority aforeſaid, That the Rules and Directions appointed and enacted, in One Act made in the Firſt Year of the Reign of their ſaid late Majeſties King William and Queen Mary, [intituled, An Act for granting to their Majeſties an Aid of Two Shillings in the Pound for One Year] for the ſpeedy Payment of Money thereby granted into the Receipt of Exchequer, by the Collectors and Receivers, and for the Diſtribution and Application thereof, and keeping diſtinct Accounts of the ſame, and all other Proviſions, Pains, Penalties, and Forfeitures, thereby enacted, in caſe of Diverſion or Miſapplication of any Money thereby appropriated, are hereby revived and enacted to be in force, and ſhall be applied, executed, and put in Ure, for and concerning the Diſtribution and Application of the ſaid Sums hereby appropriated, as fully, amply, and effectually, as if the ſame were here particularly repeated and re-enacted.

9 W. 3. c. 44. §. 88.

Penalty of 50 l. on Maſters and Miſtreſſes not paying the Apprentice Duty in due Time.

LXVI. And it is hereby further enacted by the Authority aforeſaid, That if any Maſter or Miſtreſs ſhall hereafter neglect to pay the ſaid Rates and Duties laſt mentioned,

mentioned, within the reſpective Times herein, and by the ſaid former Act for that Purpoſe limited, according to the true Intent and Meaning of the ſame, every ſuch Maſter and Miſtreſs ſhall, for every ſuch Neglect, forfeit the Sum of Fifty Pounds, the One Moiety thereof to Her Majeſty, Her Heirs, and Succeſſors, and the other Moiety thereof, with Full Coſts of Suit, to ſuch Perſon or Perſons as ſhall inform, and ſue for the ſame, in any of the Courts at Weſtminſter, for ſuch Neglect committed in England, Wales, or Berwick upon Tweed, or in the Court of Exchequer in Scotland, for any ſuch Neglect there, by Action of Debt, Bill, Plaint, or Information, wherein no Eſſoign, Protection, or Wager of Law, or any more than One Imparlance ſhall be allowed.

Anno Nono

ANNÆ Reginæ.

Cap. XXIII.

An Act for licenſing and regulating Hackney Coaches and Chairs; and for charging certain new Duties on Stampt Vellum, Parchment, and Paper, and on Cards and Dice, and on the Exportation of Rock Salt for *Ireland*; and for ſecuring thereby, and by a weekly Payment out of the Poſt-Office, and by ſeveral Duties on Hides and Skins, a yearly Fund of One hundred eighty ſix thouſand ſix hundred and ſeventy Pounds, for Thirty two Years, to be applied to the Satisfaction of ſuch Orders as are therein mentioned, to the Contributors of any Sum not exceeding Two Millions, to be raiſed for carrying on the War, and other Her Majeſty's Occaſions.

[*So much thereof as relates to the Stamp Duties.*]

New Stamp Duty throughout *Great Britain* for Thirty two Years.

XXIII. AND be it further enacted by the Authority aforeſaid, That there ſhall be throughout the Kingdom of Great Britain raiſed,

raiſed, levyed, collected, and paid, unto and for the Uſe of Her Majeſty, Her Heirs, and Succeſſors, for the ſeveral and reſpective Things herein after mentioned, which ſhall be ingroſſed, printed, or written, the ſeveral and reſpective Rates, Duties, Charges, and Sums of Money, herein after expreſſed, in manner following; (that is to ſay)

From 1 *Auguſt*, 1711, made perpetual by 3 Geo. 1. c. 7. §. 1.

Certificates or Debentures for Drawbacks, 8*d*.

[b] For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which ſhall be ingroſſed or written any Certificate or Debenture for drawing back any Cuſtoms or Duties, or any Part of any Cuſtoms or Duties, for or in reſpect of the re-ſhipping or exporting of any Goods or Merchandizes, which at any time or times, within or during the Term of Two and thirty Years, to be reckoned from the Firſt Day of Auguſt in the Year of Our Lord One thouſand ſeven hundred and eleven, ſhall be exported, or ſhipped to be exported, from Great Britain for any Parts beyond the Seas, to be paid by the Perſon for whoſe Benefit, or at whoſe Inſtance, ſuch Debenture or Certificate ſhall be obtained, the Sum of Eight Pence.

Bills or Notes of Lading, 4*d*.

[c] For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which ſhall be ingroſſed or written any Note or Bill of Lading, which ſhall be ſigned for any Goods or Merchandizes to be exported at any time or times

within or during the Term last mentioned, the Sum of Four Pence.

Sheet Almanacks, 1d.

d For every Almanack or Calendar for any One particular Year, or for any Time less than a Year, which shall (within or during the same Term) be printed on One Side only of any One Sheet or Piece of Paper only the Sum of One Peny.

Other Almanacks, 2d.

e For every other Almanack or Calendar, for any One particular Year, which shall be printed within or during the same Term, the Sum of Two Pence.

Almanacks for several Years to pay for every Year. *Vide postea.*

f Provided always, and be it enacted and declared by the Authority aforesaid, That if any Almanack or Calendar shall, during the Term last mentioned, be made to serve for several Years, that then the respective Rates aforesaid shall be paid for every such Year.

Wine Licence, 4s.

g For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which shall, at any time or times within or during the Term last mentioned, be ingrossed or written any Licence for retailing of Wine, the Sum of Four Shillings.

Licences for selling Ale, &c. 1s. 6 Geo. 1. c. 21. §. 56.

h For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which shall (during the same Term) be ingrossed or written any Licence for selling of Ale, Beer, or other exciseable Liquors by Retail, the Sum of One Shilling.

XXIV.

XXIV. And be it further enacted by the Authority aforesaid, That for the better and more effectual levying, collecting, and paying unto Her Majesty, Her Heirs, and Successors, the said several Duties hereby granted and made payable, for or in respect of the said Certificates, Debentures, Bills or Notes of Lading, Almanacks, and Licences, the same shall be under the Government, Care, and Management, of the Commissioners for the time being, appointed to manage the Duties payable to Her Majesty, Her Heirs, and Successors, and charged on stampt Vellum, Parchment, and Paper, who, or the major Part of them, are hereby required and impowered to employ the necessary Officers under them for that Purpose, and to cause all such further new Stamps to be provided to denote the Duties last mentioned, as shall be requisite; and to do all other Things necessary to be by them done, for the putting this Act in due Execution with relation to those Duties.

Commissioners of the Stamp Duties to manage these Duties.

New Stamps to be provided.

XXV. And it is hereby further enacted by the Authority aforesaid, That all Vellum, Parchment, and Paper, upon which any such Certificate, Debenture, Bill or Note of Lading, Almanack, or Licence, as aforesaid, shall from and after the said First Day of August One thousand seven hundred and eleven, be ingrossed, written, or printed, shall before such

Paper, &c. to be stamped before written or printed.

such ingrossing, writing, or printing, be brought to the Head Office for stamping or marking of Vellum, Parchment, and Paper; and the said Commissioners by themselves, or by their Officers employed under them, shall, and they are hereby impowered and required forthwith, upon Demand to them made by any Person or Persons, from time to time, to stamp or mark, as this Act directs, any Quantities or Parcels of Vellum, Parchment, or Paper, he or they paying to the Receiver General of the Stamp Duties for the time being, or to his Deputy or Clerk, the respective Duties payable for the same by this Act, without any other Fee or Reward, and without Delay; which Stamp or Mark to be put thereupon in pursuance of this Act, shall be a sufficient Discharge for the several and respective Duties hereby payable for the said Vellum, Parchment, or Paper, which shall be so stamped or marked.

On Payment of Duties, Paper, &c. to be stamped without Fee.

Stamp, Discharge for the Duty.

XXVI. Provided always, That where any Almanack shall contain more than One Sheet of Paper, it shall be sufficient to stamp only One of the Sheets or Pieces of Paper upon which such Almanack shall be printed, and to pay the said Duty accordingly.

Only One Sheet of an Almanack to be stamped.

XXVII. And be it further enacted by the Authority aforesaid, That if any Officer of the Customs shall, from and after the said first Day of August One thousand seven hundred and eleven, at any

Penalties on Custom House Officers, and others, writing, printing, or signing Bills of Lading, &c. and those who

Time within or during the Term last mentioned, sign any such Certificate or Debenture as aforesaid, not appearing to have been first duly stamped according to Law; or if any other Person shall, from and after that Day, write, ingross, or print, or cause to be written, ingrossed, or printed, any such Certificate, Debenture, or Note or Bill of Lading, Licence, or Almanack, as aforesaid, or sign such Bill or Note of Lading, or sell or expose to sale any such Almanack, before the Vellum, Parchment, or Paper, whereupon such Certificate, Debenture, Bill or Note of Lading, Licence, or Almanack, shall be respectively ingrossed, written, or printed, shall appear to have been so duly stamped; that then every such Officer or Person so offending in any of the Particulars before mentioned, shall for every such Offence forfeit the Sum of Ten Pounds, together with Full Costs of Suit; and every such Officer of the Customs, offending herein, and being convicted of any such Offence, shall (over and besides the Forfeiture or Penalty aforesaid) forfeit and lose his Office and Employment, and be incapable to hold the same: And that if any such Certificate, Debenture, Bill or Note of Lading, or Licence, as aforesaid, shall, during the Term last mentioned, be written or ingrossed contrary to the true Intent and Meaning hereof, upon Vellum, Parchment,

shall sell, or expose to Sale, Almanacks without Stamps.

Further Duties of 5 *l.* on Bills of Lading, Licences, *&c.* written without Stamps, which are not to be available until that Duty paid, and a Receipt for the same, *&c.*

ment, or Paper, not appearing to have been duly ſtamped according to Law, that then, and in every ſuch Caſe, there ſhall be due, anſwered, and paid, to her Majeſty, her heirs, and Succeſſors, (over and above the Duties hereby due or payable) for every ſuch Certificate, Bill, or Note of Lading, and Licence, reſpectively, the Sum of Five Pounds; and that no ſuch Certificate, Debenture, Bill, or Note of Lading, or Licence, ſhall be available in Law, or be given in Evidence, or admitted in any Court, unleſs as well the ſaid Duties hereby charged, as the ſaid Sum of Five Pounds, ſhall be firſt paid to the Uſe of her Majeſty, her heirs, or Succeſſors, and a Receipt produced for the ſame, under the Hand of the Receiver General for the time being of the Stamp Duties, or of his Deputy or Clerk, and until the Vellum, Parchment, or Paper, on which ſuch Certificate, Debenture, Bill or Note of Lading, or Licence, is ſo written or ingroſſed, ſhall be marked or ſtamped, according to the Tenor and true Meaning hereof, and the ſaid Receiver General, and his Deputy or Clerk, are hereby enjoined and required, upon Payment or Tender of the ſaid Duty, payable by virtue hereof, and of the ſaid Sum of Five Pounds, to give a Receipt for ſuch Money; and the other proper Officers are thereupon required to mark and ſtamp ſuch Certificate, Debenture,

venture, Bill, Note, or Licence, with the proper Marks and Stamps, requisite in that Behalf.

Penalty on Officers having Books, Files, Records, &c. and refusing or neglecting to permit Officers impowered by Commissioners to inspect them, and take thereout Notes for Proof or Discovery of Frauds or Omissions, relating to the Stamp Duties, *viz.* 5 *l.* for every Refusal and Neglect, with Full Costs.

XXVIII. And be it further enacted by the Authority aforesaid, That all publick Officers, who shall from time to time, have in their Custody any of the said Debentures, or any publick Books, Files, Records, Remembrances, Dockets, or Proceedings, the Sight or Knowledge whereof may tend to the securing of these or any Her Majesty's Stamp Duties, or to the Proof or Discovery of any Fraud or Omission, in Relation thereto, or to any of them, shall, at any seasonable Time or Times, permit any Officer or Officers, thereunto authorized by the Commissioners for the time being, appointed to manage those Duties, or the major Part of them, to inspect and view all such Books, Files, Records, Remembrances, Dockets, and Proceedings as aforesaid, and to take thereout such Notes and Memorandums, as shall be necessary for the Purposes last-mentioned, without Fee or Reward, upon Pain that such Clerk or other Officer or Officers, who shall refuse or neglect so to do, upon reasonable Request in that Behalf made, shall, for every such Refusal and Neglect, forfeit the Sum of Five Pounds, with Full Costs of Suit.

XXIX. And be it further enacted by the Authority aforesaid, That every Commissioner

missioner and Officer who shall act in or about the managing or collecting the Duties last-mentioned, and hereby granted, shall, before he shall act in or about the same, take the Oath following; (that is to say)

Oath of Commissioners and Officers.

I *A.B.* do swear, That I will faithfully execute the Trust reposed in me, pursuant to the Act of Parliament, whereby certain Duties are charged upon Certificates, Debentures, Bills of Lading, Almanacks, and certain Licences to be stamped, as is therein mentioned, without Fraud or Concealment; and shall, from time to time, true Account make of my Doings therein, and deliver the same to such Person or Persons, as Her Majesty, Her Heirs, or Successors, shall appoint to receive such Account, and shall take no Fee, Reward, or Profit, for the Execution or Performance of the said Trust, or the Business relating thereto, from any Person or Persons, other than such as shall be allowed by Her Majesty, Her Heirs, or Successors, or some other Person or Persons, under Her or Them, to that Purpose authorized.

By whom to be administred.

Which Oath shall and may be administred by any Two or more of the Commissioners last-mentioned, or any Justice of the Peace.

Commissioners to observe the Orders of the Treasury.

XXX. And be it further enacted by the Authority aforesaid, That the said Commissioners for managing the said Duties on stampt Vellum, Parchment, and Paper, and all other Officers, who shall be employed in or about the collecting or managing

managing of the Duties last-mentioned, and hereby granted, shall, in and for the better Execution of their said Offices and Trusts, observe and perform such Rules, Methods, and Orders, as they respectively shall, from time to time, receive from the Lords Commissioners of the Treasury, now being, or the Treasurer of the Exchequer, or the Commissioners of the Treasury for the time being; and that no Fee or Reward shall be demanded or taken by any Her Majesty's Officers, relating to the said Stamp-Duties, from any of Her Majesty's Subjects, for any Matter or Thing to be done in pursuance of this Act; and in case any Officer intrusted, or to be intrusted in the Execution of this Act, in Relation to the said Stamp Duties, shall refuse or neglect to perform any Matter or Thing by this Act required to be done or performed by him, whereby any of Her Majesty's Subjects shall or may sustain any Damage whatsoever, such Officer so offending, shall be liable by any Action to be founded on this Statute, to answer to the Party grieved all such Damages with Treble Costs of Suit.

No Fee to be demanded or taken by any Officer.

Penalty on Officer for Neglect.

XXXI. And it is hereby further enacted by the Authority aforesaid, That the Duties last-mentioned and hereby granted, shall be all paid from time to time, into the Hands of the Receiver General for the time being of the said Duties on

Duties to be paid to Receiver General.

on stampt Vellum, Parchment, and Paper, who shall keep a separate and distinct Account thereof, and pay the same into the Receipt of the Exchequer of Her Majesty, Her Heirs, or Successors, weekly, on Wednesday in every Week, unless it be an Holiday, and then the next Day after that shall not be an Holiday, for the Purposes in this Act expressed.

He to keep a distinct Account, and pay them weekly into the Exchequer.

XXXII. Provided always, and be it further enacted, That as often as Her Majesty, Her Heirs, or Successors, shall think fit to alter or renew the said Marks or Stamps, to be provided or used in pursuance of this Act, or any of them, it shall be lawful for all Persons who shall at that Time have in their Custody or Possession, any Vellum, Parchment, or Paper, marked with the Stamp or Stamps, which shall be so altered or renewed, and upon which none of the Matters or Things hereby charged shall be ingrossed, written, or printed, at any Time within the Space of Sixty Days after such Intention of renewing or altering, shall be published by Proclamation, to bring or send such Vellum, Parchment, or Paper, to the said Commissioners at the said Head Office, or to such Officers as shall be appointed in that Behalf; and the said Commissioners and Officers respectively are hereby required to deliver, or cause to be delivered to the several Persons, who shall so

In case Stamps be altered, Persons having stamp Vellum, &c. by them, not written on in 60 Days after Proclamation,

so bring and deliver any Quantity of Vellum, Parchment, or Paper, the like Quantity of Vellum, Parchment, and Paper, and as good in Quality, stampt, with such new Stamps, without demanding or taking directly, or indirectly, for the same, any Sum of Money or Consideration whatsoever, under the Penalty of forfeiting for every such Offence, One hundred Pounds, to be sued for, recovered, and divided, in such Manner as the other Penalties in this Act, relating to the said Duties hereby charged on Vellum, Parchment, and Paper, are directed to be sued for, recovered, and divided; and in case any Person shall neglect or refuse, within the Time aforesaid, to bring, or cause to be brought and delivered, to the said Commissioners or Officers as aforesaid, any such Vellum, Parchment, or Paper, the same is hereby declared to be of no other Effect or Use, than if it had never been stamped; and that all Matters or Things charged with the Duties last-mentioned, and hereby granted, which shall after that Time be ingrossed or written thereon, shall be of no other Effect, than if they had been ingrossed or written on Vellum, Parchment, and Paper, not marked or stamped at all; and all Persons who shall ingross or write any the Matters or Things hereby charged on such Vellum, Parchment, or Paper, after the said Time, shall for-

may bring the same to the Head Office in *London*, and Commissioners, *&c.* to deliver the like Quantity new stampt without Fee.

Penalty.

Stampt Vellum, *&c.* not brought within the Time declared useless, and Matters written thereon, of no Effect, *&c.*

feit and ſuffer, as herein before is enacted, for Perſons writing or ingroſſing on Vellum, Parchment, or Paper, not marked or ſtamped.

Proclamation for altering Stamps, to be ſent to the Mayor, &c. of every Corporation, &c. within 20 Days after Date,

XXXIII. Provided always, and be it further enacted, That as often as Her Majeſty, Her Heirs, or Succeſſors, ſhall think fit to alter the ſaid Stamps or any of them, that the Proclamation which is hereby intended to be made, for the giving all Perſons due Notice thereof, ſhall, within Twenty Days after the Date thereof, be ſent to the Mayor, Chief Magiſtrate, or other Head Officer of every City, Corporation, Borough, and Market Town, throughout

who ſhall cauſe the ſame to be publiſhed,

Her Majeſty's Kingdom of Great Britain, which Officers reſpectively ſhall cauſe the ſame to be publiſhed to the Inhabitants of ſuch City, Corporation, or Town, either on the next Market Day, or next Sunday in the Church, immediately after the Time of Divine Ser-

under Penalty.

vice, upon Pain of forfeiting the Sum of Two hundred Pounds.

Counterfeiting Stamps, &c.

XXXIV. And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons whatſoever ſhall, at any Time or Times, hereafter counterfeit, or forge any Stamp or Mark, to reſemble any Stamp or Mark, which ſhall be provided, made, or uſed, in purſuance of this Act, or ſhall counterfeit or reſemble the Impreſſion of the ſame, upon any Vellum, Parchment, or Paper, thereby

thereby to defraud Her Majesty, Her Heirs, or Successors, of any of the said Duties on Vellum, Parchment, or Paper, or shall utter, vend, or sell, any Vellum, Parchment, or Paper, with such counterfeit Mark or Stamp thereupon, knowing such Mark or Stamp to be counterfeit; or if any Person whatsoever shall privately and fraudulently use any Stamp, provided or used, or to be provided or used in pursuance of this or any former Act or Acts of Parliament, relating to the Duties upon stampt Vellum, Parchment, and Paper, so as thereby to defraud Her Majesty, Her Heirs, or Successors, of any Duty payable by this, or any such former Act or Acts of Parliament, then every such Person so offending, and being thereof convicted in due Form of Law, shall be adjudged a Felon, and suffer Death as in Cases of Felony, without Benefit of Clergy.

or knowingly selling counterfeit Stamps, or fraudulently using the Office Stamp.

6 Geo. 1. c. 21. §. 60.

Felony without Benefit of Clergy.

XXXV. And be it further enacted by the Authority aforesaid, That the said Commissioners for the time being, appointed to manage the said Duties upon stampt Vellum, Parchment, and Paper, shall take Care that the several Parts of the Kingdom of Great Britain shall, from time to time, be sufficiently furnished with Vellum, Parchment, and Paper, stamped and marked as aforesaid, so as the Subjects of Her Majesty, Her Heirs, and Successors, may have it in their

Commissioners to furnish all Parts of *Great Britain* with Stamps.

Election to buy the same of the Officers or Persons to be employed by the said Commissioners at the usual and most common Rates above the said Duties, or to bring their own Vellum, Parchment, or Paper, to be stamped as aforesaid, or to furnish themselves or others that shall have done the same.

Treasury to set Price on stampt Vellum, &c. yearly.

XXXVI. And for the better Distribution of the said Vellum, Parchment, and Paper, and that the Subjects may have the same with more Conveniency, and at an easy Rate; be it further enacted by the Authority aforesaid, That the Commissioners of the Treasury now being, or the Lord High Treasurer of Great Britain, or Commissioners of the Treasury for the time being, shall once in every Year at least set the Prices of stampt Vellum, Parchment, and Paper, that it shall be sold at; and that the said Commissioners for the said Duties upon Vellum, Parchment, and Paper, shall stamp the said Price so set upon every Skin, or Piece of Vellum or Parchment, or Sheet or Piece of Paper so by them to be sold; and that the said Commissioners shall likewise allow and pay to every Person that shall bring Vellum, Parchment, or Paper, to the said Head Office to be stamped in pursuance of this Act, (the Duty whereof hereby imposed shall amount to the Sum of Ten Pounds or upwards) after the Rate of Six Pounds in the Hundred Pounds per Annum, for

Commissioners to allow 6 *l. per Cent.* for every 10 *l.* for 6 Months.

Six Months, upon present Payment of the said Duty upon the said Vellum, Parchment, or Paper, so by them bought, over and above the like Allowance upon the same Quantity by the said former Acts; and that any Persons that shall buy of the said Commissioners, or their Agents, Vellum, Parchment, or Paper, at the Head Office for stamping the same, the Duty whereof amounts to the like Sum of Ten Pounds, or upwards, shall have the same Allowance.

Penalty how to be distributed.

XXXVII. And be it further enacted by the Authority aforesaid, That all Penalties hereby imposed, relating to the said Duties upon stampt Vellum, Parchment, and Paper, shall be, the One Moiety thereof to Her Majesty, Her Heirs, and Successors, and the other Moiety thereof with Full Costs of Suit, to such Person or Persons, as shall inform and sue for the same, in any of Her Majesty's Courts at Westminster, for Offences committed in England, Wales, or Berwick upon Tweed, and in Her Majesty's Court of Exchequer in Scotland, for Offences committed in Scotland, by Action of Debt, Bill, Plaint, or Information, wherein no Essoign, Protection, Privilege, or Wager of Law, or any more than One Imparlance shall be allowed.

Proviso for taking Security for Stamps on Almanacks, and Allowance for those not sold.

XXXVIII. And in regard of the Uncertainty how many Almanacks for any One Year will be sold, it is hereby provided and enacted, That the Commissioners

ſioners for managing the ſaid Stamp Duties ſhall and may deliver to the Perſon or Perſons, Bodies Politick or Corporate, by or for whom any Almanack or Almanacks is or are to be printed or publiſhed, Paper marked or ſtamped according to the true Intent and Meaning hereof, for the Printing ſuch Almanack or Almanacks, upon his, her, or their giving ſufficient Security to pay the Amount of the Duties hereby charged thereupon, within the Space of Three Months after ſuch Delivery; and that the ſaid Commiſſioners, upon bringing to them any Number of the Copies of ſuch Almanacks, within the ſaid Space of Three Months, and Requeſt to them in that Behalf made, ſhall cancel all the Stamps upon ſuch Copies, and abate to ſuch Perſon or Perſons ſo much of the Money due upon ſuch his or their Security or Securities, as ſuch cancelled Stamps ſhall amount unto; any thing herein contained to the contrary notwithſtanding.

From 11 *June*, 1711, for 32 Years, Cards to pay 6*d.* *per* Pack, and Dice 5*s.* *per* Pair
Made perpetual by 3 Geo. 1. c. 7. §. 1.

XXXIX. And be it further enacted by the Authority aforeſaid, That from and after the Eleventh Day of June, One thouſand ſeven hundred and eleven, during the Term of Thirty two Years, from thence next enſuing, there ſhall be raiſed, levied, collected, and paid, unto and for the Uſe of Her Majeſty, Her Heirs, and Succeſſors, for all Playing Cards and Dice, which within or during

ring the Term laſt-mentioned, ſhall be made fit for Sale or Uſe in Great Britain, or imported into the ſame, the Duties following; that is to ſay, for every Pack of ſuch Cards, the Sum of Six Pence; and for every Pair of ſuch Dice, the Sum of Five Shillings, to be paid by the Makers or Importers thereof reſpectively.

Duties on Cards and Dice imported, how to be levied.

XL. And it is hereby enacted, That the Duties upon ſuch Cards and Dice imported, ſhall be levied and brought into the Exchequer, in ſuch Manner and Form, and under ſuch Penalties and Forfeitures, as any Her Majeſty's Cuſtoms or Duties on Subſidy Goods inwards, are by any Law now in Force to be levied and brought into the ſaid Exchequer.

Makers of Cards and Dice after 1 *Aug.* 1711 to give Notice of the Places where they make the ſame,

XLI. And it is hereby enacted, That all Makers of Playing Cards or Dice in Great Britain, after the Firſt Day of Auguſt, One thouſand ſeven hundred and eleven, before they reſpectively ſhall begin to make any ſuch Cards or Dice, ſhall give or ſend Notice in Writing, of the uſual Houſe or Place where they reſpectively ſhall make, or intend to make, the ſame; which Notice ſhall be given or ſent to the ſaid Commiſſioners for the Stamp Duties on Vellum, Parchment, and Paper, or to their Officers, next adjacent to the Place where ſuch Cards or Dice ſhall be made; and the like Notice ſhall be be given or ſent, by every

such Maker of Cards or Dice, during the Term last mentioned, as often as they respectively shall change their Places for that Purpose, and as often as any Person or Persons shall set up or exercise the Employment of making Cards or Dice in any House or Place whatsoever in Great Britain, during the last mentioned Term, the like Notice shall be given or sent, upon Pain that every Person making Default in giving such Notice, as aforesaid, for every such Offence shall forfeit the Sum of Fifty Pounds; and that all and every Person and Persons, who shall, during the Term last mentioned, make any Cards or Dice in any House or Place not notified as aforesaid, shall, for every such Offence, forfeit the Sum of Fifty Pounds; and that all and every such Person and Persons shall permit the proper Officers for the said Duties to enter such House or Place for making of Cards and Dice, and take an Account of the Cards and Dice there made, under the Penalty of Ten Pounds for every Refusal thereof; and that no Maker of such Cards and Dice, chargeable with the said Duties by this Act, shall remove, or suffer to be removed, the same from the House or Place of making thereof, from time to time, until such Mark upon the Dice, and such Seal upon the Paper and Thread, inclosing every Pack of Cards, shall be put thereon, as the Commissioners

under Penalty of 50 *l.*

And to permit Officers to take an Account of Cards and Dice, under Penalty of 10 *l.*

And not to remove them till marked, on Pain of forfeiting the Cards, *&c.* and treble Value.

See 10 Ann. c. 19. §. 162.

ers

ers for the said Duties on stampt Vellum, Parchment, and Paper, for the time being, shall, from time to time, devise and appoint, in Writing under their Hands, to denote the charging the said Duties, upon Pain of forfeiting all such Cards and Dice, and Treble the Value thereof, as shall be removed contrary to this Act.

XLII. And it is hereby further enacted, That the said Makers of Cards and Dice, during the Term last mentioned, shall, once in every Twenty eight Days, make true Entry, upon Oath, with the said Commissioners for the Duties on stampt Vellum, Parchment, and Paper, or with their Officer next adjacent to their said Place of making (which Oath the said Commissioners, or any Three or more of them, or the said Officer, have hereby Power to administer) of all the Cards and Dice by such Makers thereof respectively made within the Time for which every such Entry ought to be made; and shall, once in every Six Weeks clear all the Duties owing from every such Maker, by paying the same to the Receiver General for stampt Vellum, Parchment, and Paper, or to the proper Officer, for the time being, for collecting the said Duties, for the Use of her Majesty, her Heirs, and Successors, upon Pain of forfeiting the Sum of Twenty Pounds for every Default in making

Makers to make Entries on Oath, once in 28 Days, on Pain of 20*l*. See 6 Geo. 1. c. 21. §. 57, 58.

And to clear in 6 Weeks, on Pain of Forfeiture of 20*l*. and double the Duty.

making such Entry, and double the Duty for Nonpayment thereof.

Makers endeavouring to defraud by Concealment, to forfeit 20 *l.*

XLIII. And it is hereby enacted, That every Maker of Cards and Dice, who shall endeavour to defraud Her Majesty by any Concealment, shall, for every such Offence, forfeit the Sum of Twenty Pounds; and that all the Penalties and Forfeitures imposed by this Act, in relation to the said Duties on Cards and Dice, shall be divided (to wit) One Moiety thereof to the Queen's Majesty, her Heirs, and Successors, and the other Moiety thereof to such Person or Persons, as will seize, inform, or sue for the same, and shall and may be recovered in the same Manner and Form, as any Penalties or Forfeitures by this Act imposed, for any Offence relating to the said Duties on stampt Vellum, Parchment, and Paper, are to be recovered; and that all the Monies arising by the said Duties on Cards and Dice (the necessary Charges of raising the same excepted) shall from time to time be brought into the Receipt of Exchequer, for the Purposes in this Act expressed.

Penalties how to be divided and recovered.

XLVIII. And to the end all the Revenues, Duties, and Sums of Money, by this Act payable upon Licences for Hackney Coaches and Chairs, and the said new Duties upon stampt Vellum, Parchment, and Paper, and upon Cards and Dice, and upon the Exportation

tion of Rock-Salt for *Ireland*, by this Act granted, as aforeſaid, may be duly and certainly raiſed, and the ſame (except the neceſſary Charges of raiſing and managing the ſame Duties and otherwiſe in the Execution of this Act) may be juſtly and duly brought into the ſaid Receipt of Exchequer, according to the true Meaning hereof; it is hereby further enacted by the Authority aforeſaid, That from time to time, during the Continuance of this Act, there ſhall be appointed ſuch and ſo many Commiſſioners and Officers as ſhall be proper and neceſſary for managing, raiſing, collecting, and paying the ſaid Revenues, Duties, and Sums of Money laſt mentioned, and hereby granted, as aforeſaid, and for keeping and rendering the Accounts of the ſame; and that the reſpective Commiſſioners and Officers concerned therein ſhall perform their ſeveral Duties in relation to the Premiſſes, as to them reſpectively ſhall appertain, under ſuch and the like Penalties, Forfeitures, and Diſabilities, for any Offence or Neglect therein, or for detaining, diverting, or miſapplying any Part of the Monies ariſing by the ſaid Rates and Duties as are preſcribed and to be inflicted by virtue of an Act of Parliament made and paſſed in the Ninth Year of his late Majeſty King William the Third, [intituled, An Act for raiſing a Sum not exceeding Two Millions, upon a Fund for Payment of

Neceſſary Commiſſioners and Officers ſhall be appointed during this Act, and they be liable to the Act 9 W. 3. c. 44. for detaining, diverting, or Miſapplication.

9 W. 3. c. 44.

of Annuities after the Rate of Eight Pounds *per Centum per Annum*, and for settling the Trade to the *East Indies*,] for the like Offence or Neglect, relating to the Duties thereby granted or referred unto, or for detaining, diverting, or misapplying, any Part of the Monies which were granted or appropriated, by the Act last-mentioned.

Salvo for the Universities,

L. Provided also, That nothing in this Act contained shall extend, or be construed to extend, to prejudice any Right the Two Universities of Oxford and Cambridge, or either of them, have, or claim to have, to the licensing any Taverns, Inns, or Alehouses, within their several Jurisdictions; but that the said Universities, may from time to time, grant Licences for any Taverns, Inns, and Alehouses, within their several Jurisdictions, subject to the several Duties aforesaid, in as ample Manner as they respectively might lawfully have granted the same, if this Act had never been made; any thing herein before contained to the contrary thereof notwithstanding.

and for *St. Alban's*.

LI. Provided always, and be it enacted by the Authority aforesaid, That this Act, or any thing therein contained, shall not in any wise extend to debar or hinder the Mayor and Aldermen of the Borough of St. Alban's, in the County of Hertford, or their Successors, from the using,

uſing, exerciſing, and enjoying, of all ſuch Liberties, Privileges, Powers, and Authorities, to them heretofore granted (by the Name of Mayor and Burgeſſes) by ſeveral Letters Patents under the Great Seal of England, by Queen Elizabeth, and King James the Firſt, of famous Memories, for the erecting, appointing, and licenſing, Three ſeveral Wine Taverns within the ſaid Borough, for and towards the Maintenance of the Free School there, but that the ſame ſhall remain freed and diſcharged of and from the Duty of Four Shillings a Licence chargeable by this Act; any thing therein contained to the contrary in any wiſe notwithſtanding.

And for Proprietors in printing Almanacks.

LII. Provided, That nothing in this Act contained ſhall extend or be conſtrued to extend to prejudice any Right the Two Univerſities, or either of them, or the Company of Stationers, or any Perſon or Perſons have, or claim to have, to the printing or reprinting any Almanack or Calendar, ſubject to the ſeveral Duties aforeſaid.

And for the Calendar in the Book of Common Prayer, &c. Perpetual Almanacks to pay the Duty for 3 Years only.

LIII. Provided always, and be it further enacted by the Authority aforeſaid, That nothing in this Act contained ſhall be conſtrued to extend to charge any Calendar or Perpetual Almanack, in any Bible or Common Prayer Book; or to charge

charge any other Calendar or Almanack, with more than the Duty that would be payable by this Act, for such other Calendar or Almanack, in case it were made for Three Years only.

Anno

Anno Decimo

ANNÆ Reginæ.

Cap. XIX.

An Act for laying ſeveral Duties upon all Soap and Paper made in *Great Britain*, or imported into the ſame; and upon chequered and ſtriped Linens imported; and upon certain Silks, Callicoes, Linens, and Stuffs, printed, painted, or ſtained; and upon ſeveral Kinds of ſtampt Vellum, Parchment, and Paper; and upon certain printed Papers, Pamphlets, and Advertiſements, for raiſing the Sum of Eighteen hundred thouſand Pounds, by way of Lottery, towards Her Majeſty's Supply; and for licenſing an additional Number of Hackney Chairs; and for charging certain Stocks of Cards and Dice; and for better ſecuring Her Majeſty's Duties to ariſe in the Office for the Stamp Duties, by Licences for Marriages

riages and otherwiſe; and for Relief of Perſons who have not claimed their Lottery Tickets in due Time, or have loſt Exchequer Bills, or Lottery Tickets; and for borrowing Money upon Stock, (part of the Capital of the *South Sea* Company) for the Uſe of the Publick.

[*So much thereof as relates to the Stamp Duty.*]

Stamp Duties of ſeveral Kinds for 32 Years, from 1 *Aug.* 1712.

Made perpetual by 3 Geo. 1. c. 7. §. 1.

C. a AND moreover be it enacted by the Authority aforeſaid, That there ſhall be raiſed, levied, collected, and paid, to and for the Uſe of Her Majeſty, Her Heirs, and Succeſſors, for the ſeveral and reſpective Things herein after mentioned, which at any Time or Times within or during the Term of Thirty two Years, to be reckoned from the Firſt Day of Auguſt, in the Year of our Lord One thouſand ſeven hundred and twelve, ſhall be ingroſſed, printed, or written, the ſeveral and reſpective Rates, Duties, Charges, and Sums of Money herein after expreſſed, in Manner following; that is to ſay,

Surrenders, Copies of Court Rolls, *&c.* in *England*, *&c.* 2 *s.* 3 *d.*

See 12 Annæ, ſtat. 1. c. 2. §. 49.

b For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which ſhall be ingroſſed or written, within or during the Term laſt-mentioned, any Surrender of, or Admittance to any Copyhold Land or Tenement, within thoſe Parts of Great Britain,

Britain, called England, Wales, and the Town of Berwick upon Tweed, or any Grant or Lease by Copy of Court Roll, or any other Copy of the Court Roll, of any Honour or Manor within the same Parts of Great Britain, or any of them, (other than and except the original Surrender to the Use of a Will, and the Court Roll or Book, wherein the Proceedings of the Court are entred or inrolled) the Sum of Two Shillings and Three Pence Sterling. Exception.

c For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written, within or during the same Term, any Principal or Original Instrument, of Surrender or Resignation of any Messuages, Houses, Lands, Tenements, Hereditaments, Tythes, Mills, Fishings, and other Heretable Rights, or any of them, to be made to any of Her Majesty's Subjects, who are, or shall be the Superiors thereof, or to any City, Town, Burgh, or Corporation, or to any Magistrates or others, who have Power to receive such Surrenders or Resignations in Scotland, the Sum of Two Shillings and Three Pence Sterling. Original Instrument of Surrender of Heretable Rights in *Scotland*, 2 *s.* 3 *d.*

d For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written, within or during the same Term, Charter or Resignation, &c. in *Scotland*, 2 *s.* 3 *d.*

any Charter or Resignation, Confirmation, Novodamus, or Charter upon apprising, or Adjudication, made or granted by such Superior, or others as aforesaid in Scotland, the Sum of Two Shillings Three Pence Sterling.

Original Retour, &c. in *Scotland*, 2*s*. 3*d*.

e For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written within or during the same Term, any Principal or Original Retour, of any Service of Heirs, or any Precept of Clare Constat of Lands or Tenements, holding of any Subject as aforesaid, in Scotland, the Sum of Two Shillings and Three Pence Sterling.

Original Saisine, &c. in *Scotland*, 2*s*. 3*d*.

f For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written, within or during the same Term, any Principal or Original Saisine, taken or following upon any Wodtgage, Wadset, Heretable Bond, Alienation or Disposition, or upon any Charter, Precept of Clare Constat, Retours, Apprisings, or Adjudications of Lands or Tenements, holding of any Subject as aforesaid in Scotland, the Sum of Two Shillings and Three Pence Sterling.

Original Instrument of Surrender of Burgage Tenure in *Scotland*, 2*s*. 3*d*.

g For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written, within or during the same Term, any Principal or Original Instrument of Surrender or Resignation, Service,

Service, or Cognition of Heirs, Charter or Saiſine of any Houſes, Lands, Tenements, or Hereditaments, holding Burgage, or of Burgage Tenure in Scotland, the Sum of Two Shillings Three Pence Sterling.

Transfer of Stock in *Great Britain*, 2 *s.* 3 *d.* beſides the former Duty thereon.

[h] And for every Piece of Vellum, Parchment, or Paper, upon which ſhall be written at any Time or Times, within or during the Term laſt-mentioned, any Transfer of Stock in any Company, Society, or Corporation whatſoever, within Great Britain, (over and above the preſent Duties payable to her Majeſty for the ſame) the Sum of Two Shillings and Three Pence Sterling.

Duties on Pamphlets, News Papers, &c. *See* 11 Geo. 1. c. 8. §. 13, 14, 15.

CI. [a] And be it enacted by the Authority aforeſaid, That there ſhall be raiſed, levied, collected, and paid, to and for the Uſe of her Majeſty, her Heirs, and Succeſſors, for and upon all Books and Papers, commonly called Pamphlets, and for and upon all News Papers, or Papers containing publick News, Intelligence, or Occurrences, which ſhall at any Time or Times within or during the Term laſt-mentioned, be printed in Great Britain, to be diſperſed and made publick, and for and upon ſuch Advertiſements as are herein after-mentioned, the reſpective Duties following; that is to ſay,

Half a Sheet or leſs an Half Peny.

[b] For every ſuch Pamphlet or Paper, contained in half a Sheet, or any leſſer

Piece of Paper so printed, the Sum of One Half Peny Sterling.

One whole Sheet 1 *d.*

c For every such Pamphlet or Paper, (being larger than Half a Sheet, not exceeding one whole Sheet) so printed, a Duty after the Rate of One Peny Sterling, for every printed Copy thereof.

Larger Pamphlets, 2 *s. per* Sheet.

d And for every such Pamphlet or Paper, being larger than One whole Sheet, and not exceeding Six Sheets in Octavo, or in a lesser Page, or not exceeding Twelve Sheets in Quarto, or Twenty Sheets in Folio so printed, a Duty after the Rate of Two Shillings Sterling for every Sheet of any Kind of Paper, which shall be contained in One printed Copy thereof.

Advertisements 1 *s.* each.

e And for every Advertisement to be contained in the London Gazette, or any other printed Paper, such Paper being dispersed or made publick weekly, or oftner, the Sum of Twelve Pence Sterling.

Salvo for Acts of Parliament, &c.

CII. Provided always, That this Act shall not extend to charge any Acts of Parliament, Proclamation, Order of Council, Forms of Prayer and Thanksgiving, or any Acts of State, which shall be ordered by Her Majesty, Her Heirs, or Successors, to be printed, or the printed Votes, or other Matters which are, or shall be ordered to be printed by either House of Parliament, with any of the said Duties on Pamphlets or News Papers, or to charge any Books commonly

monly uſed in any of the Schools of Great Britain, or any Books containing only Matters of Devotion or Piety, with the ſaid Duties on Pamphlets, or to charge any ſingle Advertiſement printed by itſelf, or the daily Accounts, or Bills of Goods imported and exported, or the Weekly Bills of Mortality (ſo as ſuch Accounts or Bills do contain no other Matters than what have been uſually comprized therein) with any the Duties aforeſaid; any thing herein contained to the contrary notwithſtanding.

CIII. And be it further enacted by the Authority aforeſaid, That for the better and more effectual levying, collecting, and paying unto Her Majeſty, Her Heirs, and Succeſſors, the ſaid ſeveral Duties hereby granted and made payable, for or in reſpect of the ſaid ſeveral and reſpective Matters and Things to be ingroſſed, written, or printed, as aforeſaid, the ſame ſhall be under the Government, Care, and Management, of the Commiſſioners for the time being, appointed to manage the Duties payable to Her Majeſty, Her Heirs, and Succeſſors, and charged on ſtamped Vellum, Parchment, and Paper, who, or the major Part of them, are hereby required and impowered to employ the neceſſary Officers under them for that Purpoſe, and to cauſe all ſuch further new Stamps to be provided, to denote the Duties laſt mentioned, as

Commiſſioners of the Stamps to manage theſe Duties.

shall be requisite, and to do all other Things necessary to be by them done, for the putting this Act in due Execution with relation to those Duties.

Vellum, &c. to be stamped before written or printed on;

CIV. And it is hereby further enacted by the Authority aforesaid, That all Vellum, Parchment, and Paper, upon which any of the last mentioned several and respective Matters and Things shall, from and after the said First Day of August One thousand seven hundred and twelve, be respectively ingrossed, written, or printed (the Paper to be used in printing the said Pamphlets exceeding One Sheet as aforesaid, only excepted) shall, before such ingrossing, writing, or printing, be brought to the Head Office for stamping or marking of Vellum, Parchment, and Paper, and the same Commissioners by themselves, or by their Officers employed under them, shall, and they are hereby impowered and required forthwith, upon Demand to them made by any Person or Persons, from time to time, to stamp or mark, as this Act directs, any Quantities or Parcels of Vellum, Parchment, or Paper, he or they paying to the Receiver General of the Stamp Duties for the time being, or to his Deputy or Clerk, for the Use of Her Majesty, Her Heirs, and Successors, the respective Duties payable for the same by this Act, without any other Fee or Reward, and without Delay; which

except Paper for Pamphlets, &c. exceeding One Sheet. But see 11 Geo. 1. c. 8. §. 13.

Stamp

Stamp or Mark to be put thereupon in pursuance of this Act, shall be a sufficient Discharge for the several and respective Duties hereby payable for the said Vellum, Parchment, and Paper, which shall be so stamped or marked.

CV. And be it further enacted by the Authority aforesaid, That if any Person or Persons, or Corporation, shall, from and after the said First Day of August One thousand seven hundred and twelve, within or during the Term last mentioned, write, ingross, or print, or cause to be written, ingrossed, or printed, or sign any of the last mentioned several and respective Matters and Things, or sell, utter, or expose to sale, any such Pamphlet or News-paper as aforesaid (the said Pamphlet exceeding One Sheet, as aforesaid, only excepted) before the Vellum, Parchment, or Paper, whereupon the same shall be respectively ingrossed, written, or printed, shall appear to have been so duly stamped or marked, as aforesaid, that then every such Person or Corporation, so offending in any of the Particulars before-mentioned, shall for every such Offence forfeit the Sum of Ten Pounds, together with Full Costs of Suit; and every Steward or other Officer, or his Deputy offending therein, and being convicted of any such Offence, shall (over and besides the Forfeiture or Penalty aforesaid) forfeit and lose his Office and Employment, and be incapa-

Penalty of 10*l.* on Persons writing or printing on Paper, or selling or exposing to sale, Pamphlets, *&c.* without Stamps;

except Pamphlets exceeding a Sheet. But see 11 Geo. 1. c. 8. § 13.

Steward or Officer offending, forfeits Place, *&c.*

Further Duty of 5 l. on Matters written without Stamps, which are not to be available until that Duty paid, and a Receipt for the same, &c.

ble to hold the same; and that if any of the said several and respective Matters and Things so to be ingrossed or written as aforesaid, shall, during the Term last mentioned, be written or ingrossed contrary to the true Intent and Meaning hereof, upon Vellum, Parchment, or Paper, not appearing to have been duly stamped or marked according to Law, that then and in every such Case, there shall be due, answered, and paid to Her Majesty, Her Heirs, and Successors (over and above the Duties hereby payable) for every such Matter and Thing respectively, the Sum of Five Pounds; and that no such Matter or Thing shall be available in Law or Equity, or be given in Evidence, or admitted in any Court, unless as well the said Duties hereby charged, as the said Sum of Five Pounds, shall be first paid to the Use of Her Majesty, Her Heirs, or Successors, and a Receipt produced for the same under the Hand of the Receiver General for the time being of the Stamp Duties, or of his Deputy or Clerk, and until the Vellum, Parchment, or Paper, on which such Matter or Thing is so written or ingrossed, shall be marked or stamped according to the Tenor and true Meaning hereof: And the said Receiver General, and his Deputy or Clerk, are hereby injoined and required, upon Payment or Tender of the said Duty, payable by virtue hereof, and of the said

Sum

Sum of Five Pounds, to give a Receipt for ſuch Money, and the other proper Officers are thereupon required to mark or Stamp ſuch Matter or Thing with the proper Mark or Stamp requiſite in that Behalf.

CVI. And be it further enacted by the Authority aforeſaid, That every Commiſſioner and Officer who ſhall act in or about the managing or collecting the Duties laſt mentioned and hereby granted, ſhall, before he ſhall act in or about the ſame, take the Oath following; that is ſay, Commiſſioners and Officers to be ſworn.

I *A. B.* do ſwear, That I will faithfully execute the Truſt repoſed in me, purſuant to the Act of Parliament, whereby certain Duties are charged upon Surrenders of, and Admittances to Copyhold Lands or Tenements, and other the Matters and Things thereby directed to be ſtamped, as is therein mentioned, without Fraud or Concealment; and ſhall from time to time true Account make of my Doings therein, and deliver the ſame to ſuch Perſon or Perſons as Her Majeſty, Her Heirs, and Succeſſors, ſhall appoint to receive ſuch Account, and ſhall take no Fee, or Reward, or Profit, for the Execution or Performance of the ſaid Truſt, or the Buſineſs relating thereto, from any Perſon or Perſons, other than ſuch as ſhall be allowed by Her Majeſty, Her Heirs, and Succeſſors, or ſome other Perſon or Perſons by Her or Them to that Purpoſe authorized. Their Oath.

Which

By whom to be administered.

Which Oath shall and may be administred by any Two or more of the Commissioners last mentioned, or any Justice of the Peace.

Commissioners, &c. to observe the Orders of the Treasury.

CVII. And be it further enacted by the Authority aforesaid, That the said Commissioners for managing the said Duties on stampt Vellum, Parchment, and Paper, and all other Officers who shall be employed in or about the collecting or managing of the Duties last mentioned, and hereby granted, shall in and for the better Execution of their said Offices and Trusts, observe and perform such Rules, Methods and Orders, as they respectively shall from time to time receive from the Lord High Treasurer of Great Britain now being, or from the Lord High Treasurer of Great Britain, or Three or more of the Commissioners of the Treasury for the time being; and that no Fee or Reward shall be demanded or taken by any Her Majesty's Officers, relating to the said Stamp Duties from any of Her Majesty's Subjects, for any Matter or Thing to be done in Pursuance of this Act; and in case any Officer intrusted, or to be intrusted in the Execution of this Act, in relation to the said Stamp Duties, shall refuse or neglect to perform any Matter or Thing by this Act required to be done or performed by him, whereby any of Her Majesty's Subjects shall or may sustain any Damage whatsoever, such Officer, so offending, shall be liable by any

No Fee to be demanded or taken by any Officer.

Penalty on Officer for Neglect.

Action

Action to be founded on this Statute, to answer to the Party grieved all such Damages, with Treble Costs of Suit.

These Duties to be paid to the Receiver General of the Stamp Duties; he to keep a distinct Account, and pay the same into the Exchequer, necessary Charges excepted.

CVIII. And it is hereby further enacted by the Authority aforesaid, That the Duties by this Act granted on stampt Vellum, Parchment, and Paper, and the said Duties upon News-papers and Pamphlets, shall be all paid, from time to time, into the Hands of the Receiver General for the time being of the said Duties on stampt Vellum, Parchment, and Paper, who shall keep a separate and distinct Account thereof, and pay from time to time all the Monies arising thereby (the necessary Charges of raising, paying, and accounting for the same, excepted) into the Receipt of the Exchequer of Her Majesty, Her Heirs, and Successors, for the Purposes in this Act expressed.

In case Stamps be altered, Persons having stampt Vellum, &c. not written on,

CIX. Provided always, and it is hereby enacted, That as often as Her Majesty, Her Heirs, and Successors, shall think fit to alter or renew the said Marks or Stamps to be provided and used for Vellum, Parchment, and Paper, in pursuance of this Act, or any of them, it shall be lawful for all Persons, who shall at that Time have in their Custody or Possession any Vellum, Parchment, or Paper, marked with the Stamp or Stamps which shall be so altered or renewed, and upon which none of the Matters and Things hereby charged shall be ingrossed,

ingrossed, written, or printed, at any Time within the Space of Sixty Days after such Intention of renewing or altering, shall be published by Proclamation, to bring or send such Vellum, Parchment, or Paper, to the Commissioners last mentioned at the said Head Office, or to such Officers as shall be appointed in that Behalf, and the same Commissioners and Officers respectively are hereby required to deliver, or cause to be delivered, to the several Persons who shall so bring and deliver any Quantity of Vellum, Parchment, and Paper, the like Quantity of Vellum, Parchment, and Paper, and as good in Quality, stampt with such new Stamps, without demanding or taking directly or indirectly for the same any Sum of Money or Consideration whatsoever, under the Penalty of forfeiting for every such Offence One hundred Pounds, to be sued for, recovered, and divided, in such Manner as the other Penalties in this Act, relating to the said Duties hereby charged on Vellum, Parchment, and Paper, are directed to be sued for, recovered, and divided; and in case any Person shall neglect or refuse within the Time aforesaid to bring, or cause to be brought and delivered to such Commissioners or Officers as aforesaid, any such Vellum, Parchment, or Paper, the same is hereby declared to be of no other Effect or Use than if it had never been stamped,

in Sixty Days after Proclamation, may bring the same into the Head Office in *London*.

Penalty on Officer refusing to change, 100*l*.

Paper not brought in within that Time of no Use, &c.

ſtamped, and that all Matters or Things charged with the Duties laſt mentioned and hereby granted, which ſhall after that Time be ingroſſed or written thereon, ſhall be of no other Effect than if they had been ingroſſed or written on Vellum, Parchment, or Paper, not marked or ſtamped at all; and all Perſons who ſhall ingroſs, write, or print, any the Matters or Things hereby charged on ſuch Vellum, Parchment, or Paper, after the ſaid Time, ſhall forfeit and ſuffer as herein before is enacted for Perſons writing, ingroſſing, or printing on Vellum, Parchment, or Paper, not marked or ſtamped.

Proclamation for altering Stamps to be ſent to the Mayors, &c.

CX. Provided always, and be it further enacted, That as often as Her Majeſty, Her Heirs, or Succeſſors, ſhall think fit to alter the ſaid Stamps, or any of them, that the Proclamation which is hereby intended to be made for the giving all Perſons due Notice thereof, ſhall within Thirty Days after the Date thereof be ſent to the Mayor, Chief Magiſtrate, or other Head Officer, of every City, Corporation, Borough, and Market Town, throughout Her Majeſty's Kingdom of Great Britain, which Officers reſpectively ſhall cauſe the ſame to be publiſhed to the Inhabitants of ſuch City, Corporation, Borough, or Town, either on the next Market Day, or next Sunday in the Church, immediately after the Time of Divine Service, upon Pain of

Penalty for not publiſhing it, 200 l.

of forfeiting the Sum of Two hundred Pounds.

A printed Copy of every Pamphlet above One Sheet published in *London*, &c. to be brought to the Stamp Office within Six Days after printing, &c.

CXI. And for the better collecting and securing the Duties hereby charged on such Pamphlets, containing more than One Sheet of Paper, as aforesaid, be it further enacted by the Authority aforesaid, That One printed Copy of every such Pamphlet, which from and after the said First Day of August One thousand seven hundred and twelve, and during the said Term of Thirty and two Years from thence next ensuing, shall be printed or published within the Cities of London or Westminster, or within the Limits of the Weekly Bills of Mortality, shall, within the Space of Six Days after the printing thereof, be brought to the said Head Office for marking or stamping of Vellum, Parchment, and Paper; and the Title thereof, with the Number of Sheets contained therein, and the Duty hereby charged thereon, shall be registered or entered in a Book to be there kept for that Purpose, which Duty shall be thereupon paid to the said Receiver General of the Stamp Duties, or his Deputy or Clerk, who shall thereupon forthwith give a Receipt for the same on such printed Copy, or the same shall be stamped to denote the Payment of the Duty hereby charged on such Pamphlet: And that One printed Copy of every such Pamphlet as last mentioned, which, during the same Term, shall be printed or published

If printed elsewhere, to be brought to some Head Collector in Fourteen Days to be entered, &c.

liſhed in any Part of Great Britain, not being within the Limits laſt before mentioned, ſhall, within the Space of Fourteen Days after the printing thereof, be brought to ſome Head Collector of the ſaid Stamp Duties, who is hereby required forthwith to enter the Title thereof, with the Number of Sheets contained therein, and the Duty hereby charged thereon, in a Book to be by him kept for that Purpoſe; which Duty ſhall be thereupon paid to ſuch Collector, who ſhall thereupon give a Receipt for the ſame on ſuch printed Copy.

If not entered, and the Duty paid within the limited Time, Author, &c. to loſe Property therein.

CXII. And be it further enacted by the Authority aforeſaid, That if any ſuch Pamphlet containing more than One Sheet of Paper as aforeſaid, ſhall, during the laſt mentioned Term of Two and thirty Years, be printed or publiſhed, and the Duty hereby charged thereon ſhall not be duly paid, and the Title thereof regiſtered, and One Copy thereof ſtamped where required ſo to be, within the reſpective Times herein before for thoſe ſeveral Purpoſes limited, that then the Author, Printer, and Publiſher of, and all other Perſons concerned in or about the printing or publiſhing of ſuch Pamphlet, ſhall loſe all Property therein, and in every Copy thereof, although the Title thereto were regiſtered in the Book of the Stationers in London, according to the late Act of Parliament in that Behalf, ſo as any Perſon (notwithſtanding

ſtanding the ſaid Act) may freely print and publiſh the ſame, paying the Duty payable in Reſpect thereof by virtue of this Act, without being liable to any Action, Proſecution, or Penalty for ſo doing; any thing in the ſaid Act of Parliament for veſting the Copies of printed Books in the Authors or Purchaſers of ſuch Copies, or in any By-Law contained, or any Cuſtom or other Thing to the contrary notwithſtanding; and the Printer and Publiſher of ſuch Pamphlet, and every other Perſon concerned in the Printing or Publiſhing thereof, ſhall in ſuch Caſes forfeit the Sum of Twenty Pounds, with Full Coſts of Suit.

and Printer, &c. to forfeit 20*l.*

Pamphlets to have the true Printers or Publiſhers Names and Place of Abode printed thereon, on Pain of 20*l.* and Coſts.

CXIII. And it is hereby further enacted by the Authority aforeſaid, That during the ſame Term of Two and thirty Years, no Perſon whatſoever ſhall ſell or expoſe to Sale, any ſuch Pamphlet, without the true reſpective Name or Names, and Place or Places of Abode of ſome known Perſon or Perſons, by or for whom the ſame was really and truly printed or publiſhed, written or printed thereupon, upon Pain that every Perſon offending herein, ſhall for every ſuch Offence forfeit the Sum of Twenty Pounds, with Full Coſts of Suit.

Pamphlets unſold may be cancelled by the Commiſſioners or Officers;

CXIV. And in regard of the Incertainty how many Copies of the ſaid printed News-Papers or Pamphlets, to be contained in One Sheet, or in leſs Piece of Paper, may be ſold, and to the Intent the Duties hereby granted there-

upon may not be leſſened by printing a leſs Number than may be ſold, out of a Fear of a Loſs thereby; in printing more ſuch Copies than will be ſold; it is hereby provided and enacted, That the Commiſſioners for managing the ſaid Stamp Duties, or the major Part of them, or ſuch Head Officers, as they ſhall appoint in this Behalf, ſhall and may cancel, or cauſe to be cancelled, all the Stamps upon ſuch Copies of any Impreſſion of ſuch News Paper or Pamphlet, as laſt mentioned, as ſhall really and truly remain unſold in the Hand of the Perſon or Perſons, by or for whom the ſame ſhall be printed or publiſhed; and upon Oath or Oaths made before the ſame Commiſſioners, or the major Part of them, or ſuch Head Officer (who are thereby impowered to adminiſter the ſame, and to examine into all Circumſtances relating to the ſelling or diſpoſing of the printed Copies of ſuch News Paper or Pamphlet) to the Satisfaction of ſuch Commiſſioners or Head Officer, that all ſuch Copies ſo cancelled ſhall be really and truly remaining unſold in the Hands of the Perſon or Perſons by or for whom the ſame were printed or publiſhed, and that none of them ſhall have been fraudulently returned or rebought after the ſame ſhall have been ſold or diſpoſed of, ſhall and may cauſe the like Number of other Sheets, half Sheets, or leſs Pieces of Paper, to be ſtamped with the ſame reſpec-

and the like Number of other Sheets ſtamped *gratis* may be changed for them.

respective Stamps (gratis, and without paying any Duties for the same) for the Person or Persons who paid the Duties for such Stamps as shall be on such Copies so remaining unsold; any thing herein contained to the contrary notwithstanding: And the same Commissioners, or the major Part of them, are hereby impowered to make such Rules and Orders for regulating the Methods, and limiting the Times for such Cancelling and Allowances, as aforesaid, with respect to such several and respective News Papers or Pamphlets, as last mentioned, as they shall, upon Experience and Consideration of the several Circumstances find [necessary or convenient for the effectual securing the Duties on such News Papers and Pamphlets, and doing Justice to the Persons concerned in the Printing and Publishing thereof.

Commissioners may make such Rules and Orders as they find convenient touching this Matter.

Counterfeiting Stamps, or knowingly uttering counterfeit Stamps, Felony without Benefit of Clergy.

CXV. And be it further enacted by the Authority aforesaid, That if any Person or Persons whatsoever shall at any Time or Times hereafter, counterfeit or forge any Stamp or Mark to resemble any Stamp or Mark which shall be provided, made or used, in pursuance of this Act, or shall counterfeit or resemble the Impression of the same upon any Vellum, Parchment, or Paper, thereby to defraud Her Majesty, Her Heirs, or Successors, of any of the said Duties on Vellum, Parchment, or Paper, or shall utter, vend, or sell any Vellum, Parchment, or

or Paper, with such counterfeit Mark or Stamp thereupon, knowing such Stamp or Mark to be counterfeit, or if any Person whatsoever shall privately and fraudulently use any Stamp or Mark, thereby to defraud Her Majesty, Her Heirs, or Successors, of any Duty upon Vellum, Parchment, or Paper, hereby granted, then every Person so offending, and being thereof convicted in due Form of Law, shall be adjudged a Felon, and shall suffer Death, as in Cases of Felony, without Benefit of Clergy.

Commissioners to furnish stampt Vellum, &c. to all Parts of *Great Britain*.

CXVI. And be it further enacted by the Authority aforesaid, That the said Commissioners for the time being, appointed to manage the said Duties upon stampt Vellum, Parchment, and Paper, shall take Care that the several Parts of the Kingdom of Great Britain shall from time to time be sufficiently furnished with Vellum, Parchment, and Paper, stamped and marked as aforesaid, so as the Subjects of Her Majesty, Her Heirs, and Successors, may have it in their Election to buy the same of the Officers or Persons to be employed by the said Commissioners, at the usual and most common Rates, above the said Duties, or to bring their own Vellum, Parchment, or Paper, to be stamped as aforesaid, or to furnish themselves, or others, that shall have done the same.

Treasury to set the Prices on stampt Vellum, &c. yearly.

CXVII. And for the better Distribution of the said Vellum, Parchment, and Paper, and that the Subjects may have the same with more Conveniency, and at an easy Rate; be it further enacted by the Authority aforesaid, That the Lord High Treasurer of Great Britain, now or for the time being, or the Commissioners of the Treasury for the time being, shall, once in every Year at the least, set the Prices of stampt Vellum, Parchment, and Paper, that it shall be sold at; and that the Commissioners for the said Duties upon Vellum, Parchment, and Paper, shall stamp the said Price so set upon every Skin or Piece of Vellum, or Parchment, or Sheet or Piece of Paper so by them to be sold; and that the same Commissioners shall likewise allow and pay to every Person that shall bring Vellum, Parchment, or Paper, to the said Head Office to be stamped, in pursuance of this Act, the Duties whereof hereby imposed shall amount to the Sum of Ten Pounds, or upwards, after the Rate of Six Pounds in the Hundred Pounds per Annum for Six Months, upon present Payment of the said Duties upon the said Vellum, Parchment, or Paper, so by them bought; and that any Persons that shall buy of the said Commissioners or their Agents, Vellum, Parchment, or Paper, at the Head Office for stamping the same, the Duty whereof amounts to the Sum of

An Allowance of 6 *l. per Cent.* for 6 Months, where the Duty amounts to 10 *l.*

of Ten Pounds, or upwards, shall have the same Allowance.

CXVIII. And be it further enacted by the Authority aforesaid, That from and after the said First Day of August, One thousand seven hundred and twelve, all and every Person and Persons who shall print or publish, or cause to be printed or published, any Advertisement or Advertisements, shall, within the Space of Thirty Days after the Printing or Publication of such Advertisement or Advertisements, pay, or cause to be paid, the Duty or Duties thereon, hereby charged, to the respective Persons to whom the same are hereby appointed to be paid, (that is to say) to the Receiver General, for the time being, of the Duties on stampt Vellum, Parchment, and Paper, or his Deputy or Clerk, the said Duties for all such Advertisements as shall be so printed or published within the Limits of the weekly Bills of Mortality; and to the next adjacent Head Officer for the time being, appointed for Collection of the said Stamp Duties, the said Duties hereby charged for and upon all such Advertisements as aforesaid, which shall be printed or published in any Place out of those Limits; and the Commissioners and Officers last mentioned, or such of them, to whom it shall appertain, are hereby required, upon Payment of the Duties hereby charged on such Advertisement or Advertisements, without any

The Duty on Advertisements to be paid for within 30 Days after Publication.

The Duties of those published within the Bills of Mortality to be paid to the Receiver General.

And those published elsewhere to the next adjacent Head Stamp Officer.

other Fee or Reward, to ſtamp with the proper Stamp, to be provided for that Purpoſe, One Copy of ſuch Advertiſement or Advertiſements, or to give a Receipt for the Duty or Duties hereby charged thereupon, in Teſtimony of the Payment thereof; and in Default of ſuch Payment within the Time herein before for that Purpoſe limited, the Printer or Publiſher of every ſuch Advertiſement ſhall be liable to pay Treble the Duties before by this Act chargeable thereupon, to be recovered with Full Coſts of Suit.

Default of Payment forfeits Treble the Duty.

Pecuniary Penalties to be one Moiety to the Crown, the other to the Informer, except, &c.

CXIX. And be it further enacted by the Authority aforeſaid, That all pecuniary Penalties hereby impoſed, relating to the Duties on ſtampt Vellum, Parchment, and Paper, or upon Cards, Dice, Pamphlets, or Advertiſements (except ſuch touching which other Proviſions or Directions are made or given in this Act) ſhall be divided and diſtributed, to wit, One Moiety thereof to Her Majeſty, Her Heirs, and Succeſſors, and the other Moiety thereof, with Full Coſts of Suit, to ſuch Perſon or Perſons as ſhall inform and ſue for the ſame in any of Her Majeſty's Courts at Weſtminſter, for Offences committed in England, Wales, or Berwick upon Tweed, and in Her Majeſty's Court of Seſſion, Court of Juſticiary, or Court of Exchequer in Scotland, by Action of Debt, Bill, Plaint, or Information, wherein no Eſſoign, Protection,

rection, Privilege, or Wager at Law, or more than One Imparlance shall be allowed.

CXX. Provided always, and it is hereby enacted by the Authority aforesaid, That it shall and may be lawful to and for Two or more Justices of the Peace to hear and determine any Offence against this Act, in or by the printing, selling, uttering, or exposing to Sale, within the Limits of the Commission by which such Justices of the Peace are or shall be empowered to act, any Pamphlet or Pamphlets, News Paper or News Papers, not marked or stamped, as this Act directs; which said Justices of the Peace are hereby authorized and required, upon any Information exhibited, or Complaint made in that Behalf, within Three Months after any such Offence committed, to summon the Party accused, and also the Witnesses on either Side, and upon the Appearance or Contempt of the Party accused, in not appearing (upon Proof of Notice given) to proceed to the Examination of the Witness or Witnesses upon Oath (which Oath they are hereby impowered to administer) and to give Judgement or Sentence accordingly; and where the Party accused shall be convicted of such Offence, either by the View of the said Justices, or either of them, or upon such Information, as aforesaid, to award and issue Warrants for the levying any pecuniary Penalty or

Two or more Justices to determine Offences.

Penalties so adjudged, on the Goods of the Offender, and to cause Sale to be made thereof, in case they shall not be redeemed within Six Days, rendering to the Party the Overplus, if any; and where Goods of such Offender cannot be found, to commit such Offender to Prison, there to remain until such pecuniary Penalties shall be paid and satisfied: And if any Party shall find himself or herself aggrieved, or remain unsatisfied in the Judgement of the said Justices, then he, she, or they, shall and may, by virtue of this Act, complain or appeal to the Justices of the Peace at the next Quarter Sessions for the County, Riding, Shire, or Place, wherein such Offence shall be committed; who are hereby impowered to summon and examine Witnesses upon Oath, and finally to hear and determine the same; and in case of Conviction, to issue Warrants, for levying or compelling by such Means as aforesaid, the Payment of the said Penalties: Provided nevertheless, That it shall and may be lawful to and for the said respective Justices, where they shall see Cause, to mitigate or lessen any such Penalty in such manner as they in their Discretion shall think fit, the reasonable Costs and Charges of the Officers or Informers being always allowed over and above such Mitigation, and so as such Mitigation do not reduce the Penalty to less than One Fourth Part

Persons aggrieved may appeal to the Quarter Sessions.

Justices may mitigate Penalties,

so as, &c.

Part thereof, over and above the ſaid Coſts and Charges; any thing contained in this Act to the contrary notwithſtanding.

Commiſſioners and Officers to be ſworn.

CXXII. Provided always, and it is hereby enacted by the Authority aforeſaid, That every Perſon who ſhall be appointed a Commiſſioner for all or any the Duties granted by this Act, and every ſubordinate Officer under ſuch Commiſſioners, who ſhall receive any Salary or Allowance in reſpect of his Office (the ſeveral Commiſſioners and Officers of the Cuſtoms excepted) ſhall, before his acting in his reſpective Truſt, take an Oath for his due and faithful Execution of the ſame, according to this Act, which Oath ſhall and may be adminiſtered to any ſuch Commiſſioner by any other Perſon who ſhall be appointed a Commiſſioner, as aforeſaid, and to the ſaid Officers reſpectively, by any One of the ſaid Commiſſioners, or by One Juſtice of the Peace, who ſhall give to the Officer a Certificate thereof gratis.

General Iſſue.

CXXIII. And it is hereby enacted, That if any Perſon or Perſons ſhall be ſued, moleſted, or proſecuted, for any thing done by virtue or in purſuance of this Act, ſuch Perſon and Perſons ſhall and may plead the General Iſſue, and give this Act and the ſpecial Matter in Evidence; and if afterwards a Verdict ſhall paſs for the Defendant or Defendants, or the Plaintiff ſhall diſcontinue his

his Action, or be Nonſuited, or Judgement ſhall be given againſt him upon Demurrer, or otherwiſe, then ſuch Defendant or Defendants ſhall have Treble Coſts to him or them awarded againſt ſuch Plaintiff.

CXXIV. And to the end all the ſaid Rates and Duties upon Soap, Paper, checquered and ſtriped Linens, and upon printed, painted, ſtained, or dyed Goods, and upon ſtampt Vellum, Parchment, and Paper, or otherwiſe howſoever, before granted by this Act, may be duly and certainly raiſed, and the ſame (except the neceſſary Charges of executing this Act) may be juſtly and truly brought into the ſaid Receipt of Exchequer, according to the true Meaning hereof; it is hereby enacted by the Authority aforeſaid, That from time to time during the Continuance of this Act, there ſhall be appointed ſuch and ſo many Commiſſioners and Officers as ſhall be proper and neceſſary for managing, raiſing, collecting, and paying the ſaid ſeveral Rates and Duties herein before granted, and for keeping and rendering the Accounts of the ſame, and that the reſpective Commiſſioners and Officers concerned therein ſhall perform their ſeveral Duties in relation to the Premiſſes, as to them reſpectively ſhall appertain, under ſuch and the like Penalties, Forfeitures, and Diſabilities, for any Offence or Neglect therein, or for detaining, diverting, or miſapplying, any Part of the Monies ariſing by the ſaid

Commiſſioners and Officers to be appointed, who are to be liable to the Act 9 W. 3. c. 44.

ſaid Rates and Duties, as are preſcribed, and to be inflicted by virtue of an Act of Parliament made and paſſed in the Ninth Year of the Reign of His late Majeſty King WILLIAM the Third [Intituled, An Act for raiſing a Sum not exceeding Two Millions, upon a Fund for Payment of Annuities, after the Rate of Eight Pounds *per Centum per Annum*, and for ſettling the Trade to the *Eaſt Indies*] for the like Offence or Neglect, relating to the Duties thereby granted, or referred unto, or for detaining, diverting, or miſapplying any Part of the Monies which were granted or appropriated by the Act laſt-mentioned.

CLXII. And for the better ſecuring Her Majeſty's Duties on playing Cards and Dice, and preventing the defrauding Her Majeſty thereof; be it further enacted by the Authority aforeſaid, That from and after the Firſt Day of Auguſt, in the Year of our Lord One thouſand ſeven hundred and twelve, during the Continuance of thoſe Duties, no playing Cards or Dice, ſhall be ſold, or expoſed to Sale, or uſed in Play, in any publick Gaming Houſe, unleſs the Paper and Thread incloſing, or which ſhall have incloſed the ſame, ſhall have been reſpectively ſealed and ſtamped, or marked according to the ſaid former Act in that Behalf, and unleſs One of the Cards of each Pack or Parcel of Cards ſo ſold, ſhall be alſo marked or ſtamped on the ſpotted or painted

No Cards or Dice to be ſold, expoſed to Sale, or uſed in any Gaming Houſe, unleſs the Paper and Thread incloſing the Cards be ſealed according to the former Act.

9 Annæ, c. 23.

And one Card ſtamped as by this Act, and unleſs the Dice be ſtamped

according to the former Act. 6 Geo. 1. c. 21. §. 55.

painted Side thereof, with such Mark or Marks, as the Commissioners for the time being, appointed to manage the said Stamp Duties shall direct or appoint, upon Pain that every Person or Persons, who shall from and after that Time, and during the Continuance of the same Duties, sell, or expose to Sale, any such Cards or Dice, which shall not have been so respectively sealed, marked, and stamped, as hereby, and by the former Act of Parliament, relating to the said Duties, is respectively required, shall forfeit for every Pack or Parcel of such Cards, and every One of such Dice so sold, or exposed to Sale, the Sum of Five Pounds, besides Full Costs of Suit, to be recovered and distributed as the Penalties relating to the growing Duties imposed by the said former Act on Cards and Dice, are to be recovered and distributed.

9 Annæ, c. 23.

Penalty of 5 *l.* for every Pack or Parcel of Cards, and for every one of the Dice so sold or exposed to Sale.

Counterfeiting those Seals, Stamps, or Marks, or knowingly uttering Cards or Dice with such Counterfeits;

CLXIII. And it is hereby further enacted, That if any Person or Persons shall at any Time or Times hereafter counterfeit or forge any Seal, Stamp or Mark, to resemble any Seal, Stamp, or Mark, which in pursuance of the said former Act hath been provided, or in pursuance of the same, or of this present Act, shall be provided, to denote the Payment or Charging of any the Duties on Cards or Dice by this or the said former Act payable, or shall counterfeit or resemble the Impression of the same upon

upon any Card or Dice, or any Thread or Paper incloſing any Cards, thereby to defraud Her Majeſty, Her Heirs, or Succeſſors, of any the ſaid Duties upon Cards or Dice, or ſhall utter, vend, or ſell any Cards or Dice with ſuch counterfeit Seal, Stamp, or Mark, knowing the ſame to be counterfeit; or ſhall privately and fraudulently uſe any Seal, Stamp, or Mark, provided and uſed, or to be provided and uſed, in purſuance of this Act, or the ſaid former Act, relating to the ſaid Duties upon Cards and Dice, ſo as thereby to defraud Her Majeſty, Her Heirs, or Succeſſors, of any the ſaid Duties upon Cards or Dice, then every ſuch Perſon ſo offending, and being thereof convicted in due Form of Law, ſhall be adjudged a Felon, and ſhall ſuffer Death as in Caſes of Felony, without Benefit of Clergy.

Or fraudulently uſing the Office Seals or Stamps, Felony without Benefit of Clergy.

CLXVI. And be it further enacted by the Authority aforeſaid, That from and after the Twentieth Day of May, One thouſand ſeven hundred and twelve, if any Perſon whatſoever ſhall make, or cauſe to be made, any Cards or Dice in any Houſe, Room, or Place, before he ſhall have given due Notice of his or her Intention to make Cards or Dice in ſuch Houſe or Place, according to the Form and Effect of the ſaid former Act, ſuch Perſon ſhall, over and above the Penalties impoſed by that Act, forfeit all the Cards and Dice, and all Materials and Utenſils

Perſons making Cards or Dice in any Place without Notice, forfeits Cards and Materials.

6 Geo. 1. c. 21. §. 55.

Utenſils for making Cards and Dice, which ſhall be found in ſuch Houſe or Place, or which ſhall have been made or manufactured there, before ſuch due Notice ſhall have been given: And that no Materials whatſoever begun to be wrought for or towards the making of Cards or Dice, ſhall be removed from the Place wherein the ſame ſhall have been ſo begun to be wrought, until the ſame ſhall have been compleatly made and worked into Cards or Dice, or the Duties for the Cards or Dice therewith intended to be made, ſhall be paid or ſecured, upon Pain that every Perſon who ſhall remove, or cauſe or permit to be removed, any ſuch Materials contrary to the true Meaning hereof, ſhall forfeit double the Amount of the Duty on the Cards or Dice, which might be made from or with ſuch Meterials, with Full Coſts of Suit.

Removing Materials forfeits double Duty.

CLXVII. And whereas by an Act made in the Third Year of the Reign of King *Edward* the Fourth, Playing Cards and Dice are prohibited to be imported into *England* or *Wales*, be it declared and enacted by the Authority aforeſaid, That the ſaid Act, and all Matters therein contained, relating to Playing Cards or Dice, ſhall and do ſtand and be in full Force and Effect, and ſo ſhall be conſtrued, deemed, and adjudged, as to every Part of the Kingdom of Great Britain; any thing in any other Act, touching the ſaid Duties on Cards

3 Ed. 4. c. 4. to be in Force, whereby Cards and Dice are prohibited to be imported.

Cards and Dice, to the contrary thereof notwithstanding.

What shall be construed to be Dice, and how chargeable with the Duties.

CLXVIII. And to prevent the evading the Payment of the said Duties on Dice by new Inventions of any Thing used or to be used in Play instead of Dice, be it further declared and enacted by the Authority aforesaid, That all Pieces of Ivory, Bone, or other Matter made or used for any Game or Play with any Letters, Figures, Spots, or other Marks thereupon to denote any Chance or Chances, are and shall be construed, deemed and adjudged to be Dice, and to be charged accordingly with the full Duties on Dice; and if there shall be more than Six Chances signified on any One of such Pieces of Ivory, Bone, or other Matter, then such One Piece shall be and is hereby charged with the full Duty of Five Shillings, payable for a Pair of Dice; and if there shall be more than the Number of Chances usually in a Pair of Dice, then such One Piece shall be and is hereby charged with a further Duty, proportionate to the Number of Chances exceeding those of One Pair of Dice.

Officers impowered by the Commissioners may enter Places where Cards are made, &c. or Gaming-Houses.

CLXIX. And be it further enacted by the Authority aforesaid, That it shall and may be lawful to and for any Officer or Officers thereunto appointed by the said Commissioners for the said Stamp Duties, to enter into any House or Place where Cards or Dice are or shall be made, sold, or exposed to Sale, or suspected to

be privately made, or into any publick Gaming House, Room, or Place, and there to search and see what Quantity of Cards or Dice shall be making, and whether the Cards or Dice so sold or exposed to Sale, or so used in Play be duly sealed, marked, and stamped, according to the true Meaning of this Act, and of the said former Act; and if the Owner or Occupier of any House or Place where Cards or Dice are or shall be made, sold, or exposed to Sale, or of any such publick Gaming House as aforesaid, shall at any time or times refuse Entrance or Liberty of Search to such Officer or Officers, such Owner or Occupier shall for every such Refusal forfeit the Sum of Ten Pounds with Full Costs of Suit, to be recovered and divided as aforesaid.

Penalty of 10 *l.* with Costs of Suit, for refusing of Entrance or Liberty of Search.

CLXX. And for encouraging the Exportation of Cards and Dice into Foreign Parts, be it further enacted by the Authority aforesaid, That it shall and may be lawful to remove any Cards or Dice from the Place where the same are or shall be made, without sealing, marking, or stamping the same, or paying any the Duties payable for the same by this or any former Act of Parliament; provided that within One Month after the same shall be made, and before the same shall be so removed from the Place of making thereof, a Bond be entered into to Her Majesty, Her Heirs, or Successors, with sufficient Surety or Sureties, in a penal Sum

Cards or Dice may be removed without marking, in order to Exportation, giving Bond with Sureties for Exportation, and against Relanding.

Sum of double the Duties on such Cards or Dice, with a Condition for the exporting such Cards or Dice into some Part or Port beyond the Seas within a Time to be limited in such Bond, and that the same, or any of them, shall not be relanded in any Part of Great Britain, and that such Bond be left in the Hands of the said Commissioners for the Stamp Duties, and a Certificate be given by them, or such Officer as shall be in that Behalf appointed, that such Bond is entered into with relation to such Cards or Dice; any thing in the said former Act for imposing Duties on Cards and Dice to the contrary notwithstanding.

5 Geo. 1. c. 19. §. 48. And upon Commissioners, Certificate that such Bond is given.

Justices may determine pecuniary Forfeitures, not exceeding 20*l.*

CLXXII. And be it further enacted by the Authority aforesaid, That it shall and may be lawful to and for any Two or more of the Justices of the Peace for the time being, residing near to the Place where any pecuniary Forfeitures, not exceeding Twenty Pounds upon this or any of the Acts of Parliament touching any the Duties under the Management or Care of the said Commissioners for managing Her Majesty's Duties on stampt Vellum, Parchment, and Paper, shall be incurred, or any Offence against any of the same Acts shall be committed, in any wise relating to the same Duties, or any of them, by which any Sum of Money only may be forfeited, to hear and determine the same; which said Justices of the Peace are hereby authorized and required,

quired, upon any Information exhibited, or Complaint made in that Behalf, within One Year after Seizure made, or such Offence committed, to summon the Party accused, and also the Witnesses on either Side, and upon the Appearance or Contempt of the Party accused, shall be convicted of the Offence alledged against him, and to award and issue out Warrants under their Hands and Seals, for levying any pecuniary Penalties so adjudged on the Goods of the Offender, and to cause Sale to be made thereof, in case they shall not be redeemed within Six Days, rendering to the Party the Overplus, if any; and if any Party shall find himself aggrieved, or remain unsatisfied, in the Judgement of the said Justices, then he or they shall or may, by virtue of this Act, complain or appeal to the Justices of the Peace at the next General Quarter Sessions for that County, Riding, or Place, who are hereby impowered to summon and examine Witnesses upon Oath, and finally to hear and determine the same, and in case of Conviction, to issue Warrants for levying the Penalties, as aforesaid.

Party aggrieved may appeal to the Quarter Sessions.

Justices may mitigate Penalties.

CLXXIII. Provided nevertheless, That it shall and may be lawful to and for the said respective Justices, where they shall see cause, to mitigate or lessen any such Penalties, as they in their Discretion shall think fit, the reasonable Costs and Charges of the Officers and Informers, as

as well in making the Diſcovery as in the Proſecution of the ſame, being always allowed over and above ſuch Mitigation, and ſo as ſuch Mitigation do not reduce the Penalties to leſs than double the Duties, over and above the ſaid Coſts and Charges; any thing contained in this Act, or any other Act of Parliament to the contrary notwithſtanding. So as, &c.

CLXXIV. Provided alſo, That no Writ or Writs of Certiorari ſhall ſuperſede Execution, or other Proceedings, upon any Order or Orders made by the Juſtices aforeſaid, in Purſuance of this Act; but that Execution and other Proceedings ſhall be had and made thereupon; any ſuch Writ or Writs, or Allowance thereof, notwithſtanding. No Writ of *Certiorari*, &c.

CLXXV. And for the better aſcertaining and ſecuring Her Majeſty's Duties on Calendars and Almanacks, be it further declared and enacted by the Authority aforeſaid, That all Books and Pamphlets ſerving chiefly to the Purpoſe of an Almanack, by whatſoever Name or Names intitled or deſcribed, are and ſhall be charged with thoſe Duties, by virtue of the Act in that Caſe made in the Firſt Seſſion of this preſent Parliament, but not with any of the Duties charged by this Act on Pamphlets, or other printed Papers; any thing herein contained to the contrary notwithſtanding. All Books ſerving to the Purpoſe of an Almanack, to be charged as ſuch.

Clauſe to prevent clandeſtine Marriages without Licence.

CLXXVI. And whereas great Loſs hath happened, of the Duties already laid upon ſtampt Vellum, Parchment, and Paper, and other Inconveniencies daily grow from clandeſtine Marriages; For Remedy thereof for the future, be it enacted by the Authority aforeſaid, That every Parſon, Vicar, or Curate, or other Perſon in Holy Orders, beneficed or not beneficed, who ſhall, after the Four and twentieth Day of June, One thouſand ſeven hundred and twelve, marry any Perſon in any Church or Chapel, exempt or not exempt, or in any other Place whatſoever, without Publication of the Banns of Matrimony between the reſpective Parties, according to Law, or without Licence firſt had and obtained from the proper Ordinary for the ſaid Marriage, ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds, to be recovered with Full Coſts of Suit, by Action of Debt, Bill, Plaint, or Information, in any of Her Majeſty's Courts of Record at Weſtminſter, wherein no Eſſoign, Protection, or Wager of Law, or more than One Imparlance ſhall be allowed; One Moiety thereof to the Queen, Her Heirs, and Succeſſors, and the other Moiety to him or them who ſhall ſue for the ſame; and if ſuch Offender ſhall be a Priſoner in any Priſon or Gaol (other than a County Gaol) at the Time of ſuch Offence committed, and ſhall be duly convicted of ſuch Offence by Action or

Penalty of 100 l. for marrying without Licence.

or Information, as aforesaid, then upon Oath made of such Imprisonment before any Judge of Her Majesty's Courts of Record at Westminster, and upon producing a Copy of the Record of such Conviction, to be likewise proved upon Oath before the said Judge (which Oaths the said Judge is hereby impowered to administer) the said Judge is hereby required to grant his Warrant to the Keeper of the Gaol or Prison, where such Offender is a Prisoner (which Warrant such Keeper is hereby required to obey) to remove such Offender to the Gaol of that County where such Offender is a Prisoner, there to remain charged in Execution with the Penalty inflicted by this Act, and with all and every the Causes of his former Imprisonment; and if any Gaoler or Keeper of any Prison shall be privy to, or knowingly permit any Marriage to be solemnized in his said Prison, before publication of Banns, or Licence obtained, as aforesaid, he shall for every such Offence forfeit the Sum of One hundred Pounds, to be recovered and distributed as aforesaid.

Salvo for Archbishops, &c. Jurisdiction.

CLXXVII. Saving nevertheless, to all Archbishops, Bishops, Archdeacons, and other Ordinaries, their Vicars General, Commissaries, and Officials, the free Exercise of all Ecclesiastical Jurisdiction, and full Power and Authority of inflicting all such Pains and Censures for this or any other Crime or Crimes, as they

might have done if this Act had not been made.

Not to extend to *Scotland*.

CLXXVIII. Provided always, That the said Provision for Marriages do not extend to that Part of Great Britain called Scotland.

CLXXIX. And whereas it has been found neceſſary for Diſpatch in the ſtamping or marking of Vellum, Parchment, and Paper, to have ſeveral Dies or Stamps with the ſame Mark, Type, and Device, on each of them, and denoting the ſame Duty; and it has alſo been found neceſſary to diſtinguiſh each of the ſaid Dies or Stamps by ſeveral Letters, *viz.* One ſeveral Letter on each of them, whereupon ſome Doubt has ariſen, Whether, in reſpect of the Addition of ſuch One Letter, ſuch Mark, Type, or Device, be the very ſame Mark, Type, or Device, appointed, provided, or publiſhed by Proclamation, in purſuance of the Act or Acts in that Behalf made, or any of them, as the Mark, Type, or Device, to denote ſuch Duty; and in that Reſpect, Whether ſuch Die or Stamp were a lawful Die or Stamp; be it therefore declared and further enacted by the Authority aforeſaid, That the ſaid ſeveral Dies or Stamps, and the Impreſſions thereby made, and to be made (notwithſtanding the Addition of ſuch Letter) are and ſhall be lawful Marks and Stamps, according to the reſpective Acts of Parliament in that Behalf made; and that all Stamps and Marks heretofore made or provided, and hereafter to be made or provided in purſuance

Dies for ſtamping, though diſtinguiſhed by Letters, &c. to be deemed lawful Stamps.

ſuance of this or any other Act or Acts of Parliament, ſhall (notwithſtanding the Addition of any Letter or Letters, or numerical Figure or Figures, to diſtinguiſh One Die or Stamp from another of the ſame Type or Device, and denoting the ſame Duty) be, to all Intents and Purpoſes, taken, adjudged, and deemed, to be true and lawful Stamps or Marks, and to be Stamps or Marks duly made, provided, and uſed, in purſuance of, and according to the true Intent of this Act, and other the reſpective Acts of Parliament in that Behalf made.

Judges judicially to take Notice of the Proclamation of 5 W. & M. c. 21. about the Stamps, &c.

CLXXX. And whereas ſome Doubt has ariſen, whether the Judges are judicially to take Notice of the Proclamation iſſued by their late Majeſties King *William* and Queen *Mary*, in purſuance of an Act made in the Fifth Year of their ſaid Majeſties Reign, [intituled, *An Act for granting to their Majeſties ſeveral Duties upon Vellum, Parchment, and Paper, for Four Years, towards carrying on the War againſt* France] and of the Types, Marks, or Stamps, thereby publiſhed; be it further declared and enacted by the Authority aforeſaid, That all Courts of Juſtice and Judges whatſoever, ought, without any Proof or Allegation in that Behalf, judicially to take Notice of the ſaid Proclamation, and of all the Types, Marks, and Stamps, thereby publiſhed, and which ſhall hereafter be publiſhed by any Proclamation of Her Majeſty, Her Heirs, or Succeſſors, in purſuance of any Act or Acts of Parliament relating to the Stamp Du-

ties, or any of them, as and for the true and lawful Types, Marks, and Stamps, made and provided, or to be made and provided, in purſuance of this and other the reſpective Acts of Parliament in that Behalf made.

Commiſſioners for Stamp Duties may keep their Head Office in any of the Inns of Court, &c.

CLXXXI. And whereas by the ſeveral Acts of Parliament in that Behalf made, the Commiſſioners for managing the ſaid Duties on ſtampt Vellum, Parchment, and Paper, are to keep their Head Office in ſome convenient Place within the Cities of *London* or *Weſtminſter*; be it further enacted by the Authority aforeſaid, That the Commiſſioners for the time being, appointed to manage thoſe Duties, may keep their Head Office for the ſame Duties, or any other Duties under their Care, in any convenient Place in any Part of any the Four Inns of Court, or of the Pariſhes of St. Andrew Holborn, St. Clement Danes, St. Paul Covent Garden, or St. Giles in the Fields, although the ſame be not within either of thoſe Cities; any thing in the ſaid former Acts, or any of them, to the contrary notwithſtanding.

The Commiſſioners and Officers appointed by this Act not to intermeddle with Elections.

CLXXXII. And be it further enacted by the Authority aforeſaid, That no Commiſſioner, Officer, or other Perſon concerned or imployed in the charging, collecting, receiving, or managing any of the Duties granted by this Act, ſhall, by Word, Meſſage, or Writing, or in any other Manner, endeavour to perſuade any Elector to give, or diſſuade any

any Elector from giving his Vote for his Choice of any Person to be a Knight of the Shire, Commissioner, Citizen, Burgess, or Baron for any County, City, Borough, or Cinque Port, and every Officer or other Person offending therein, shall forfeit the Sum of One hundred Pounds, One Moiety thereof to the Informer, the other Moiety thereof to the Use of the Poor of the Parish or Place where such Offence shall be committed; to be recovered by any Person that shall sue for the same, by Action of Debt, Bill, Plaint, or Information, in any of Her Majesty's Courts of Record at Westminster, or in the Court of Exchequer in that Part of Great Britain called Scotland, in which no Essoign, Protection, Privilege, or Wager of Law, or more than One Imparlance shall be allowed; and every Person convict, on any such Suit, shall thereby become disabled and incapable of ever bearing or executing any Office or Place of Trust whatsoever, under Her Majesty, Her Heirs, and Successors.

Anno

Anno Decimo

ANNÆ Reginæ.

Cap. XXVI.

An Act for laying additional Duties on Hides and Skins, Vellum and Parchment, and new Duties on Starch, Coffee, Tea, Drugs, Gilt and Silver Wire, and Policies of Insurance, to secure a yearly Fund for Satisfaction of Orders to the Contributors of a further Sum of One Million Eight Hundred Thousand Pounds, towards Her Majesty's Supply; and for the better securing the Duties on Candles; and for obviating Doubts concerning certain Payments in *Scotland*; and for suppressing unlawful Lotteries, and other Devices of the same Kind, and concerning Cake-Soap; and for Relief of *Mary Ravenall*, in relation to an Annuity of Eighteen Pounds *per Annum*; and concerning Prize Cocoa Nuts, brought from

from *America*; and certain Tickets which were intended to be ſubſcribed into the Stock of the *South Sea* Company; and for appropriating the Monies granted in this Seſſions of Parliament.

[*So much thereof as relates to the Stamp Duties.*]

LXVII. AND be it further enacted by the Authority aforeſaid, That there ſhall be raiſed, levied, collected, and paid, to and for the Uſe of Her Majeſty, Her Heirs, and Succeſſors, for and upon every Policy of Aſſurance which ſhall at any Time or Times within or during the Term of Thirty two Years, to be reckoned from the Firſt Day of Auguſt, in the Year of our Lord One thouſand ſeven hundred and twelve, be made or entered into within the Cities of London or Weſtminſter, or elſewhere within the Limits of the weekly Bills of Mortality, the Sum of Two Shillings and Four Pence, over and above all ſuch Duties as are already chargeable upon the ſame, by any Act or Acts of Parliament formerly made in that Behalf.

Policies of Aſſurance made or entered into within the Bills of Mortality to pay 2 *s.* 4 *d.* each for 32 Years, from 1 *Aug.* 1712. Made perpetual by 3 Geo. 1. c. 7. §. 1.

LXVIII. And be it declared and further enacted, That all Deeds, Inſtruments, and Writings, for the Payment of any Sum of Money upon the Loſs of any Ship or Goods, or upon any Loſs by

Policies of Aſſurance defined.

by Fire, or for any other Purpose for which any Writing, commonly called a Policy of Assurance or Insurance, is or hath been usually made, shall be construed, deemed, and adjudged to be Policies of Assurance within this Act, and to be charged with the Duty last mentioned.

Commissioners of the Stamps to manage these Duties.

LXIX. And be it further enacted, That the same Duty upon such Policies, Deeds, Instruments, and Writings, as aforesaid, shall be under the Government of the Commissioners for the time being, appointed to manage the Duties charged on stampt Vellum, Parchment, and Paper, who, or the major Part of them, are hereby required and impowered to employ the necessary Officers under them for that Purpose, and to cause One or more new Stamp or Stamps to be provided to denote the same Duty, and to do all other Things necessary to be by them done for the putting this Act in due Execution, with relation to the same Duty.

The Paper, &c. to be stampt before the Assurance be written thereon.

LXX. And for better securing the same Duty, be it further enacted, That all Vellum, Parchment, and Paper, upon which any such Policy shall be written or printed, shall, before any Name of any Person, or any particular Day, Time, or Sum of Money shall be written or printed therein, be brought to the Head Office for stamping and marking of Vellum, Parchment, and Paper; and

the ſame Commiſſioners, by themſelves or their Officers, ſhall forthwith upon Demand, from time to time, ſtamp or mark, as this Act directs, any Quantities or Parcels of ſuch Vellum, Parchment, or Paper, he or they paying the Duty hereby payable for the ſame, without any Fee or Reward, and without Delay; which Stamp or Mark to be put thereupon, in purſuance of this Act, ſhall be a ſufficient Diſcharge for the ſame Duty.

Penalty for writing the Aſſurance before the Vellum is ſtamped, 5*l.*

LXXI. And be it further enacted by the Authority aforeſaid, That if any Perſon or Perſons ſhall from and after the ſaid Firſt Day of Auguſt, One thouſand ſeven hundred and twelve, write, or cauſe to be written, any Name of any Perſon, or any Day, Time, or Sum of Money, in or upon ſuch Policy of Aſſurance, Deed, Inſtrument, or Writing, as aforeſaid, or ſign, ſeal, execute, or ſubſcribe the ſame before the Vellum, Parchment, or Paper, whereupon the ſame ſhall be printed or written, ſhall appear to have been ſo duly ſtamped, or marked, that then every ſuch Perſon ſo offending, ſhall, for every ſuch Offence, forfeit the Sum of Five Pounds, the One Moiety thereof to Her Majeſty, Her Heirs, and Succeſſors, and the other Moiety thereof, with Full Coſts of Suit, to ſuch Perſon or Perſons as ſhall inform and ſue for the ſame, in any of Her Majeſty's Courts of Record, by Action of Debt, Bill, Plaint, or Informa-

formation, wherein no Eſſoign, Priviledge, Protection, or Wager of Law ſhall be allowed: And that if any ſuch Policy of Aſſurance ſhall, during the Term laſt mentioned, be ſigned, ſealed, executed, or ſubſcribed upon Vellum, Parchment, or Paper, not appearing to have been duly ſtamped or marked according to Law, that then in every ſuch Caſe, there ſhall be paid to Her Majeſty, Her Heirs, and Succeſſors (over and above the Duties hereby payable) for every ſuch Policy of Aſſurance the Sum of Five Pounds, and that no ſuch Policy of Aſſurance ſhall be available in Law or Equity, or be given in Evidence, or admitted in any Court, unleſs as well the ſaid Duty hereby charged, as the ſaid Sum of Five Pounds, ſhall be firſt paid to the Uſe of Her Majeſty, Her Heirs, or Succeſſors, and a Receipt produced for the ſame under the Hand of the Receiver General, for the time being, of the Stamp Duties, or of his Deputy or Clerk, and until the Vellum, Parchment, or Paper, on which ſuch Policy of Aſſurance is ſo ſigned, ſealed, executed, or ſubſcribed, ſhall be marked or ſtamped according to the true Meaning hereof; and the ſaid Receiver General and his Deputy, or Clerk, are hereby enjoined and required, upon Payment or Tender of the ſaid Duty payable by virtue hereof, and of the ſaid Sum of Five Pounds, to give a Receipt for ſuch Money,

If any Policy ſubſcribed, &c. before ſtamped,

the ſame not good till 5 l. and the Stamp Duty be paid.

Money, and the other proper Officers are thereupon required to mark or stamp such Policy of Assurance with the proper Mark or Stamp requisite in that Behalf.

Counterfeiting Stamps, Felony.

LXXII. And be it further enacted, That if any Person or Persons shall at any Time or Times hereafter, counterfeit or forge any Stamp or Mark, to resemble any Stamp or Mark which shall be provided, made, or used, in pursuance of this Act, or shall counterfeit or resemble the Impression of the same, upon any Vellum, Parchment, or Paper, thereby to defraud Her Majesty, Her Heirs, or Successors, of the Duty hereby granted and made payable for or in respect of such Policy of Assurance, or shall utter, vend, or sell any Vellum, Parchment, or Paper with counterfeit Mark or Stamp thereupon, knowing such Mark or Stamp to be counterfeit; or if any Person whatsoever shall privately and fraudulently use any Stamp or Mark, which shall be provided or used in pursuance of this Act, so as thereby to defraud Her Majesty, Her Heirs, or Successors, of the Duty hereby granted for such Policy of Assurance, then every such Person so offending, and being thereof convicted in due Form of Law, shall be adjudged a Felon, and suffer Death as in Cases of Felony, without Benefit of Clergy.

LXXIII. And

All Provisions, Penalties, &c. contained in the Act of this Session, for imposing Stamp Duties on Surrenders of Copyholds, &c.

10 Annæ, c. 19.

LXXIII. And be it further enacted, That all other Powers, Authorities, Penalties, Forfeitures, Directions, Provisions, Articles, Matters, and Things, which are enacted, imposed, or contained in One other Act made in this present Session of Parliament (wherein certain other Duties are granted upon stampt Vellum, Parchment, and Paper) with relation to the Duties thereby granted and made payable, for and in respect of any Surrender of, or Admittance to, any Copyhold Lands or Tenements within those Parts of Great Britain called England, Wales, and the Town of Berwick upon Tweed, and not hereby otherwise directed or provided for, shall be practised, applied, observed, and executed, with relation to the said Duty on Policies of Assurance, in as full and ample manner, as if the same, and every of them, were herein fully and particularly repeated and re-enacted, with relation to the same Duty hereby granted.

and not hereby otherwise directed, to be applied to those Duties.

Warrants, &c. signed by Chief Justices in Eyre, and other Officers of Her Majesty's Forests, exempted from all Stamp Duties.

LXXIV. And be it hereby enacted and declared, That nothing in this Act, or in any other Act of Parliament passed for granting any Duties upon stamped Vellum, Parchment, or Paper, shall extend, or be construed to extend, to charge the said Stamp Duties, or any of them, on any Warrants or Instruments which have been signed, or that hereafter shall be signed, by the Chief Justices in Eyre, or by any Warden, Lieutenant, or other Officer

Officer of Her Majesty's Forests or Chaces, or any of them, or by their Officers, or any of them, for any Matter or Thing relating to their respective Offices.

Commissioners and Officers to be sworn.

LXXV. Provided always, and it is hereby enacted, That every Person who shall be appointed a Commissioner for all or any the Duties granted by this Act, and every subordinate Officer under such Commissioners, who shall receive any Salary or Allowance in respect of his Office (the several Commissioners and Officers of the Customs excepted) shall, before his acting in his respective Trust, take an Oath for his due and faithful Execution of the same, according to this Act; which Oath shall and may be administred to any such Commissioners by any other Person who shall be appointed a Commissioner, as aforesaid, and to the said Officers respectively by any One of the said Commissioners, or by One Justice of the Peace, who shall give to the Officer a Certificate thereof gratis.

Person sued for Things done in pursuance of this Act, or the Leather or Candle Act, &c. may plead the General Issue, &c.

9 Annæ, c. 11.

LXXVI. Provided always, and it is hereby further enacted by the Authority aforesaid, That if any Person or Persons shall at any time or times be sued or prosecuted for any thing by him or them done or executed in pursuance of this Act, or of any Matter or Thing in this Act contained, or in pursuance of the said former Act [intituled, An Act for laying certain Duties upon Hides and Skins, tanned,

ned, tawed, or dreſſed, and upon Vellum and Parchment, for the Term of Thirty two Years, for proſecuting the War, and other Her Majeſty's moſt neceſſary Occaſions] or if any Perſon or Perſons now is, or hereafter ſhall be, ſued or proſecuted for any Matter or Thing by him or them done in purſuance of an Act of the Eighth Year of her Majeſty's Reign, For laying certain Duties on Candles, and certain Rates upon Monies to be given with Clerks and Apprentices; or in purſuance of an Act of the Ninth Year of her Majeſty's Reign, For granting further Duties on Candles, and other Duties therein mentioned; ſuch Perſon or Perſons ſhall and may plead the General Iſſue, and give the ſpecial Matter in Evidence for his or their Defence; and if, upon the Trial, a Verdict ſhall paſs for the Defendant or Defendants, or the Plaintiff or Plaintiffs ſhall become Nonſuited, then ſuch Defendant or Defendants ſhall have Treble Coſts to him or them awarded againſt ſuch Plaintiff or Plaintiffs.

8 Annæ, c. 9.

9 Annæ, c. 6.

LXXVII. And to the end all the ſaid Rates and Duties upon Skins and Hides, and Pieces of Skins and Hides, Made Wares, Vellum, and Parchment, Starch, Coffee, Tea, Drugs, Gilt and Silver Wire, Policies of Aſſurance, and any other Duties before by this Act granted, may be duly and certainly raiſed, and the ſame (except the neceſſary Charges of executing this Act) may be juſtly and duly brought into the ſaid Receipt of Exchequer, according to the true Meaning thereof, it is hereby enacted by the Authority aforeſaid,

foresaid, That from time to time, during the Continuance of this Act, there shall be appointed such and so many Commissioners and Officers, as shall be proper and necessary for managing, raising, collecting, and paying, the said several Rates and Duties herein before granted, and for keeping and rendring the Accounts of the same; and that the respective Commissioners and Officers concerned therein, shall perform their several Duties in relation to the Premisses, as to them respectively shall appertain, under such and the like Penalties, Forfeitures, and Disabilities, for any Offence or Neglect therein, or for detaining, diverting, or misapplying, any Part of the Monies arising by the same Rates and Duties, as are prescribed, and to be inflicted by virtue of an Act of Parliament made and passed in the Ninth Year of the Reign of His late Majesty King William the Third [intituled, An Act for raising a Sum, not exceeding Two Millions, upon a Fund for Payment of Annuities, after the Rate of Eight Pounds *per Centum per Annum*, and for settling the Trade to the *East Indies*] for the like Offence or Neglect, relating to the Duties thereby granted or referred unto, or for detaining, diverting, and misapplying, any Part of the Monies which were granted or appropriated by the Act last-mentioned.

Commissioners and Officers to be appointed, who are to be liable to the Act 9 W. 3. c. 44.

Anno Duodecimo

ANNÆ Reginæ.

STAT. I. CAP. II.

An Act for granting to Her Majeſty Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thouſand ſeven hundred and thirteen; and for making forth Duplicates of Lottery Tickets, loſt, burnt, or deſtroyed; and for enlarging the Time for adjuſting Claims in ſeveral Lottery Acts; and to puniſh the counterfeiting or forging of Lottery Orders; and for explaining a late Act in relation to Stamp Duties on Cuſtomary Eſtates, which paſs by Deed and Copy.

[*So much thereof as relates to the Stamp Duties.*]

XLIX. AND whereas in the Tenth Year of Her Majeſty's Reign an Act did paſs [*for laying ſeveral Duties upon all Soap and Paper made in* Great Britain,

tain, *or imported into the ſame, and upon chequered and ſtriped Linen imported, and upon certain Silks, Calicoes, Linens, and Stuffs, printed, painted, or ſtained; and upon ſeveral Kinds of ſtampt Vellum, Parchment, and Paper; and upon certain printed Papers, Pamphlets, and Advertiſements, for raiſing the Sum of Eighteen hundred thouſand Pounds by way of a Lottery, towards Her Majeſty's Supply; and for licenſing an additional Number of Hackney Chairs; and for charging certain Stocks of Cards and Dice; and for better ſecuring Her Majeſty's Duties to ariſe in the Office for the Stamp Duties, by Licences for Marriages and otherwiſe; and for Relief of Perſons who have not claimed their Lottery Tickets in due Time, or have loſt Exchequer Bills, or Lottery Tickets; and for borrowing Money upon Stocks (Part of the Capital of the* South Sea *Company) for the Uſe of the Publick;*] in which ſaid Act it is enacted, That for every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which ſhall be ingroſſed or written, within or during the Term of Thirty two Years, to be reckoned from the Firſt Day of *Auguſt*, in the Year One thouſand ſeven hundred and twelve, any Surrender of, or Admittance to any Copyhold Land or Tenement within thoſe Parts of *Great Britain* called *England*, *Wales*, and the Town of *Berwick* upon *Tweed*, or any Grant or Leaſe by Copy of Court Roll, or any other Copy of the Court Roll of any Honour or Manor within the ſame Parts of *Great Britain*, or any of them, other than, and except the original Surrender to the Uſe of a

10 Annæ, c. 19. §. 100.

Will, and the Court Roll, or Book wherein the Proceedings of the Court are entered or enrolled, the Sum of Two Shillings and Three Pence Sterling; and a Doubt having ariſen, whether by the ſaid Clauſe Copies of Admittances to Cuſtom Right or Tenant Right Eſtates, not being Copyhold, which paſs by Deed, Surrender, and Admittance, or by Deed and Admittance, ought to be ſtamped; **it is declared and enacted hereby, That no Copies of any Surrenders or Admittances to ſuch Cuſtom Right or Tenant Right Eſtates, as aforeſaid, ought to be ſtamped, nor were they ever deſigned or intended, nor ought they to be deemed or conſtrued to be within the Meaning of the ſaid Act.**

Anno

Anno Duodecimo

ANNÆ Reginæ.

STAT. II. CAP. IX.

An Act for laying additional Duties on Soap and Paper, and upon certain Linens, Silks, Calicoes, and Stuffs, and upon Starch, and exported Coals, and upon ſtampt Vellum, Parchment, and Paper, for raiſing One Million four hundred thouſand Pounds by Way of a Lottery for Her Majeſty's Supply; and for Allowances on exporting Made Wares of Leather, Sheep-ſkins, and Lamb-ſkins; and for Diſtribution of Four thouſand Pounds due to the Officers and Seamen for Gun Money; and to adjuſt the Property of Tickets in former Lotteries; and touching certain Shares of Stock in the Capital of the *South Sea* Company; and for appropriating the Monies granted to Her Majeſty.

[*So much thereof as relates to the Stamp Duties.*]

Additional Duties on Stamps, Made perpetual by 6 Geo. 1. c. 4. §. 1.

XXII. AND moreover be it enacted by the Authority aforesaid, That there shall be throughout the Kingdom of Great Britain raised, levied, collected, and paid, to and for the Use of Her Majesty, Her Heirs, and Successors, for the several and respective Matters and Things herein after mentioned, which at any time or times within or during the Term of Two and thirty years, to be reckoned from the said Second Day of August, One thousand seven hundred and fourteen, shall be ingrossed or written (over and above the Rates, Duties, and Sums of Money now due or payable to Her Majesty, Her Heirs, or Successors, for the same) the several and respective Rates, Duties, Charges, and Sums of Money, herein after expressed, in manner following; that is to say,

Transfer of Stock, 4 s. 6 d.

b For every Piece of Vellum, Parchment, and Paper, upon which shall be ingrossed or written any Transfer of Stock, in any Company, Society, or Corporation whatsoever, within Great Britain, the Sum of Four Shillings and Six Pence Sterling.

Grants under Great Seal, or Duchy Seal, of Honours, &c. or Exemplification thereof, 40 s.

c For every Skin or Piece of Vellum or Parchment, on which any Grant or Letters Patents under the Great Seal of Great Britain, or the Seal of the Duchy or County Palatine of Lancaster, of any Honour, Dignity, Promotion, Franchise, Liberty, or Privilege to any Per-

sons or Persons, Body Politick or Corporate, or Exemplification of the same, shall be ingrossed or written (Commissions of Rebellion in Process always excepted) the Sum of Forty Shillings Sterling.

Additional Duties on Stamps made perpetual by 8 Geo. 1. c. 3. §. 1.

Except, &c.

Pardons, &c. except, &c. 40 s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Pardon (except the General Circuits and Newgate Pardons) of or for any Crime or Offence, or of any Sum of Money, or Forfeiture whatsoever, or on which any Warrant of Reprieve or Relaxation from any pecuniary Fine or Forfeiture, exceeding One hundred Pounds, or from any Corporal Punishment, shall be ingrossed or written, the Sum of Forty Shillings Sterling.

Grants of Money exceeding 100 l. 40 s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Grant from Her Majesty, Her Heirs, or Successors, of any Sum of Money exceeding One hundred Pounds Sterling, which shall pass the Great Seal of Great Britain, the Great Seal of Scotland, or the Privy Seal, not directed to the Great Seal, shall be ingrossed or written, the Sum of Forty Shillings Sterling.

Grants of Offices above the Value of 50 l. per Ann. 40 s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Grant of any Office or Employment in Great Britain, which shall be above the Value of Fifty Pounds Sterling per Annum, shall be ingrossed

ingrossed or written, the Sum of Forty Shillings Sterling.

Dispensations and Faculties, 40 s.

[g] For every Skin or Piece of Vellum or Parchment, or Piece or Sheet of Paper, upon which any Dispensation to hold Two Ecclesiastical Dignities or Benefices, or both a Dignity and a Benefice, or any other Dispensation or Faculty from the Lord Archbishop of Canterbury, or the Master of the Faculties for the time being, shall be ingrossed or written, the Sum of Forty Shillings Sterling.

Admittances of Physicians, Attornies, Proctors, &c. 40 s.

[h] For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written any Admittance or Instrument for admitting of any Fellow of the College of Physicians, or of any Attorney, Clerk, Advocate, Proctor, Notary, or other Officer or Officers, in any Court whatsoever, in Great Britain (not being an annual Officer, in any Corporation or inferior Court, whose Office is under the Value of Ten Pounds Sterling per Annum, in Salary, Fees, or other Perquisites) the Sum of Forty Shillings Sterling.

Appeals, &c. 40 s.

[i] For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Appeal from the High Courts of Admiralty either in England or Scotland, Court of Arches, or the Prerogative Court of Canterbury or York, shall be ingrossed or written, the Sum of Forty Shillings Sterling.

[k] For

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper upon which shall be ingrossed or written any Institution or Licence that shall pass the Seal of any Archbishop or Bishop, Chancellor, or other Ordinary, or any Ecclesiastical Court whatsoever in England, Wales, or Berwick upon Tweed, or upon which shall be ingrossed, written, or registered, any Writ or Instrument for the like Purpose with any such Institution or Licence, that shall be passed or made by any Presbytery or other Spiritual Power in Scotland, the Sum of Five Shillings Sterling (Licences to School-Masters and Tutors excepted.) Institutions or Licences, &c. 5 s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Letters of Mart shall be ingrossed or written, the Sum of Five Shillings Sterling. Letters of Mart, 5 s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which any beneficial Warrant, or Order under the Sign Manual of her Majesty, her Heirs, or Successors (except Warrants or Orders for the Service of the Navy, Army and Ordnance) shall be ingrossed or written, the Sum of Two Shillings and Six Pence Sterling. Beneficial Warrants, Signs Manual, &c. 2 s. 6 d.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written in Great Britain, any Indenture, Indentures, Bonds, Deeds, &c. Except, &c. 6 d.

Leafe, Bond, or any Deed not hereby otherwiſe charged, the Sum of Six Pence Sterling, except Bail-Bonds and Aſſignments thereof, and Indentures for binding poor Parish or Charity Children Apprentices, and ſuch Deeds executed in Scotland, as are charged with the Stamp Duty of Two Shillings and Three Pence, by an Act of Parliament made in the Tenth Year of her preſent Majeſty's Reign.

Not to charge any Matters exempted by 9 W. 3. c. 25.

XXII. Provided always, That nothing in this Act contained ſhall extend to charge with any the Stamp Duties hereby granted, any the Matters or Things which by an Act of Parliament made in the Ninth Year of the Reign of his late Majeſty King WILLIAM the Third, [intituled, An Act for granting to His Majeſty, His Heirs, and Succeſſors, further Duties upon ſtampt Vellum, Parchment, and Paper,] are exempted from the Duties thereby granted.

Commiſſioners of Stamps to manage the Duties.

XXIII. And be it further enacted by the Authority aforeſaid, That for the better and more effectual levying, collecting, and paying unto Her Majeſty, her Heirs, and Succeſſors, the ſaid Stamp Duties hereby granted, the ſame ſhall be under the Government, Care, and Management of the Commiſſioners for the time being, appointed to manage the Duties payable to Her Majeſty, Her Heirs, and Succeſſors, and charged on ſtampt Vellum, Parchment, and Paper, by the former

former Acts of Parliament in that Behalf made; who, or the major Part of them, are hereby required and impowered to employ the necessary Officers under them for that Purpose, and to appoint and provide Stamps to denote the several Stamp Duties hereby charged, and to do all other Things necessary to be by them done, for the putting this Act in Execution, with relation to those Duties.

Several Matters written on One Piece of Paper to be severally charged.

XXIV. And it is hereby further enacted and declared by the Authority aforesaid, That where any more than One of any the Matters or Things hereby charged with any Stamp Duty, shall be ingrossed, written, entered, or registered upon One Piece of Vellum, Parchment, or Paper, the said respective Duties hereby granted shall be, and hereby are charged upon every one of such Matters and Things respectively.

Vellum, &c. already stamped in pursuance of former Acts to be brought to the Stamp Office to be marked with the new Stamps.

XXV. And it is hereby enacted, That all Vellum, Parchment, and Paper, charged by this Act with any of the Stamp Duties hereby granted, which hath been, or shall (before the said Second Day of August, One thousand seven hundred and fourteen) be stamped or marked in pursuance of the former Acts of Parliament, relating to her Majesty's Stamp Duties, or any of them, shall, before any of the Matters or Things (in respect whereof any Duty is hereby made payable) be written or ingrossed

No Writing before Paper ſtamped, good till ſo and the Stamp Duty be paid.

ingroſſed thereupon (ſuch Writing or Ingroſſing being at any time after the ſaid Second Day of Auguſt, One thouſand ſeven hundred and fourteen, and within the ſaid Term of Two and thirty Years) be brought to the Head Office for ſtamping or marking of Vellum, Parchment, and Paper, to be ſtamped or marked with another Mark or Stamp, over and beſides the Marks or Stamps put or to be put thereupon, in purſuance of the ſaid former Acts of Parliament, or any of them; and that all Vellum, Parchment, and Paper, which hath not been, or ſhall not (before the ſaid Second Day of Auguſt, One thouſand ſeven hundred and fourteen) be ſtamped or marked in purſuance of the ſaid former Acts, or any of them, ſhall, (before any the Matters or Things, in reſpect whereof any Stamp Duty is payable hereby, and by the ſaid former Acts, or any of them, ſhall be thereupon written or ingroſſed, ſuch Writing or Ingroſſing being after the ſaid Second Day of Auguſt, One thouſand ſeven hundred and fourteen, and within the ſaid Term of Two and thirty Years) be brought to the ſaid Head Office, and there marked or ſtamped with the proper Marks or Stamps, provided, uſed, or appointed, and to be provided or appointed in purſuance of this Act, and of the ſaid former Acts of Parliament, to denote the reſpective Duties hereby and thereby reſpectively

respectively charged thereupon; and that if any of the said Matters and Things so to be ingrossed or written as aforesaid, shall, during the Term last mentioned, be ingrossed or written contrary to the true Intent and Meaning hereof, upon Vellum, Parchments, or Paper, not appearing to have been duly marked or stamped according to this Act, that then, and in every such Case, there shall be due, answered, and paid to Her Majesty, Her Heirs, and Successors (over and above the Stamp Duties payable hereby, and by the said former Acts, or any of them) for every such Matter and Thing respectively, the Sum of Five Pounds Sterling; and that no such Matter or Thing shall be available in Law or Equity, or to be given in Evidence, or admitted in any Court, unless as well the said Duty hereby charged in respect thereof, as the said Sum of Five Pounds, shall be first paid to the Use of Her Majesty, Her Heirs, or Successors, and a Receipt produced for the same, under the Hand of the Receiver General, for the time being, of the Stamp Duties, or of his Deputy or Clerk, and until the Vellum, Parchment, and Paper, upon which such Matter or Thing is so written or ingrossed, shall be marked or stamped, according to the Tenor and true Meaning hereof; and the said Receiver General, and his Deputy or Clerk, are hereby injoined and required, upon

No Writing, before Paper stamped, good till 5 s. and the Stamp Duty be paid.

Payment

Payment or Tender of the said Duties, and of the said Sum of Five Pounds, and such other Sums, as by the said former Acts are payable in that Behalf, to give a Receipt for such Monies, and the other proper Officers are thereupon required to mark or stamp such Matter or Thing, with the proper Marks and Stamps requisite in that Behalf.

Commissioners to be sworn.

XXVI. And be it further enacted by the Authority aforesaid, That every Commissioner and Officer who shall act in or about the managing or collecting the Stamp Duties last mentioned, shall, before he shall act in or about the same, take the Oath following; that is to say,

Their Oath.

I *A. B.* do swear, That I will faithfully execute the Trust reposed in me, pursuant to the Act of Parliament, made in the Twelfth Year of the Reign of Her Majesty Queen *Anne*, whereby certain additional Duties are charged or made payable, in respect of the several Matters or Things ingrossed or written, as therein is mentioned, without Fraud or Concealment; and shall, from time to time, true Account make of my Doings therein, and deliver the same to such Person or Persons, as Her Majesty, Her Heirs, and Successors, shall appoint to receive such Account, and shall take no Fee, Reward, or Profit, for the Execution or Performance of the said Trust, or the Business relating thereto, from any Person or Persons, other than such as

shall

shall be allowed by Her Majesty, Her Heirs, or Successors, or some other Person or Persons, by Her or Them, to that Purpose authorized.

which Oath shall or may be administred by any Two or more of the Commissioners last-mentioned, or any Justice of the Peace.

Allowance of 6 *per Cent.* for 6 Months, where the Duty amounts to 10*l.* or upwards.

XXVII. And to prevent such Doubts as may arise touching the Allowance for present Payment of the Stamp Duties charged by this and the said other Acts, it is hereby further declared and enacted by the Authority aforesaid, That there shall be allowed and paid to every Person, who shall at any One Time bring to be stamped, or buy of the said Commissioners, Vellum, Parchment, or Paper, the Duties whereof doubly or trebly charged by this and the said other Acts, shall in the whole amount to Ten Pounds or upwards, after the Rate of Six Pounds in the One hundred Pounds per Annum, for Six Months, upon the present Payment of the said Duties, at the Head Office for marking or stamping of Vellum, Parchment, and Paper.

Powers, Provisions, &c. in the Stamp Act, 9 W. 3. c. 25. to be applied to these Duties.

XXVIII. And be it further enacted by the Authority aforesaid, That all Powers, Provisions, Articles, Clauses, Pains of Death, and other Penalties and Forfeitures, Matters and Things, prescribed, appointed, or contained in or by the said Act of Parliament, made in the

ſaid Ninth Year of the Reign of His ſaid late Majeſty King William the Third, or in any other Act of Parliament relating to the Duties thereby charged, or any of them, which are now in Force, and not hereby altered or otherwiſe provided for, ſhall, in the ſame Manner and Form as they now ſtand in Force, with relation to the ſaid Duties or any of them, charged by the ſaid Act of the ſaid late King William, be of full Force and Effect with relation to the ſaid Stamp Duties hereby charged, and every of them, during all the ſaid Term of Two and thirty Years, and ſhall be applied, practiſed and executed, for the ſecuring, raiſing, levying, collecting, executing, anſwering, and paying the ſaid Stamp Duties hereby charged, according to the true Intent and Meaning of this Act, as fully to all Intents and Purpoſes, as if the ſame Powers, Proviſions, Articles, Clauſes, and Things, and every of them, had ſeverally and reſpectively been particularly enacted in this Act, with relation to the Stamp Duties hereby charged, and as if the Stamp Duties hereby charged had been charged by the ſaid Act of the Ninth Year of His ſaid late Majeſty's Reign.

XXIX. And to the end all the ſaid additional or new Duties upon Soap and Paper, and upon certain Linens, Silks, Callicoes, and Stuffs, and on Starch and exported Coals, and upon ſtampt Vellum, Parchment, and Paper, before

before granted by this Act, may be certainly and duly raised; and the same (except the necessary Charges of executing this Act) may be justly and duly brought into the Receipt of the Exchequer, according to the true Meaning hereof; it is hereby enacted by the Authority aforesaid, That from time to time during the Continuance of this Act, there shall be appointed such and so many Commissioners and Officers, as shall be proper and necessary for the managing, raising, collecting, and paying, the same Duties, and for keeping and rendring the Accounts of the same; and that the Commissioners and Officers concerned therein, shall perform their several Duties in relation to the Premisses, as to them respectively shall appertain, under such and the like Penalties, Forfeitures, and Disabilities, for any Offence or Neglect therein, or for detaining, diverting, or misapplying, any Part of the Monies arising by the same Duties, or any of them, as are prescribed, and to be inflicted by virtue of an Act of Parliament made and passed in the Ninth Year of the Reign of his late Majesty King William the Third [intituled, An Act for raising a Sum not exceeding Two Millions, upon a Fund for Payment of Annuities after the Rate of Eight Pounds *per Centum per Annum*, and for settling the Trade to the *East Indies*] for the like Offence or Neglect relating to the Duties thereby granted or referred unto, or for detaining, diverting,

Commissioners and Officers to be appointed, liable to the Penalties in Act 9 W. 3. c. 44.

ing, or misapplying, any Part of the Monies which were granted or appropriated by the Act last-mentioned.

5 W. & M. c. 21.

XXX. And whereas a Proclamation was issued by their late Majesties King *William* and Queen *Mary*, in pursuance of an Act of Parliament made in the Fifth Year of their Reign [intituled, *An Act for granting to their Majesties several Duties upon Vellum, Parchment, and Paper, for Four Years, towards carrying on the War against* France] for publishing the Types, Devices, Marks, or Stamps, provided in pursuance of the same Act, which Act has been since continued by several subsequent Acts of Parliament, and the same Types, Devices, Marks, or Stamps, have been used for the stamping or marking of Vellum, Parchment, and Paper, in pursuance of the said subsequent Acts of Parliament, which were provided and used in pursuance of the said first Act, and published by the said Proclamation; but no Proclamation was issued in pursuance of the said subsequent Acts, or any of them; whereupon some Doubts have arisen, whether the said Types, Devices, Marks, or Stamps, ought not to have been again published by Proclamation, after the passing the said Act for continuing the said Duties upon Vellum, Parchment, and Paper, as the Types, Devices, Marks, or Stamps, provided for the Duties so continued; for removing whereof,

Proclamation 5 W. & M. to be deemed a sufficient Publication of the several Stamps.

be it enacted and declared by the Authority aforesaid, That the Types, Devices, Marks, or Stamps, provided in pursuance

purſuance of the ſaid firſt-mentioned Act, ſhall be deemed, taken, and made uſe of, as the Types, Devices, Warks, or Stamps, provided in purſuance of the ſaid Acts for continuing the ſaid Duties, and every or any of them, until other Types, Devices, Warks, or Stamps, ſhall be provided and publiſhed by Proclamation, in purſuance of the ſame Acts, or of One of them; and that the ſaid publiſhing of the ſaid Types, Devices, Warks, or Stamps, by the ſaid Proclamation, in Purſuance of the ſaid firſt-mentioned Act for granting the ſaid Duties, ſhall be deemed and taken to be a ſufficient publiſhing thereof, as well for and in reſpect of the Duties granted by that Act, as for and in reſpect of the Duties on Vellum, Parchment, and Paper, which have been ſince granted or continued by any other Act or Acts of Parliament relating thereto; any thing in the ſaid Acts, or any of them, to the contrary hereof in any wiſe notwithſtanding.

Anno Primo

GEORGII Regis.

STAT. II. CAP. XII.

An Act for enlarging the Fund of the Governor and Company of the Bank of *England*, relating to Exchequer Bills; and for settling an additional Revenue of One hundred and twenty thousand Pounds *per Annum*, upon His Majesty during his Life, for the Service of the Civil Government, and for establishing a certain Fund of Fifty four thousand six hundred Pounds *per Annum*, in order to raise a Sum not exceeding Nine hundred and ten thousand Pounds for the Service of the Publick, by Sale of Annuities after the Rate of Six Pounds *per Centum per Annum*, redeemable by Parliament, and for satisfying an Arrear for Work and Materials at *Blenheim*,

Blenheim, incurred whilſt that Building was carried on at the Expence of Her late Majeſty Queen *Anne* of bleſſed Memory; and for other Purpoſes therein mentioned.

[*So much thereof as relates to the Stamp Duties.*]

VIII. AND whereas the ſaid Duties and Revenues contained in the ſaid Acts of the Fourth, Fifth, and Sixth Years of Her ſaid late Majeſty's Reign, whereupon the ſaid ſurplus or overplus Monies are, from time to time, to ariſe for the Uſes and Purpoſes in this Act intended, are temporary, being granted only for ſuch Terms of Years as are before mentioned: Now, for the better eſtabliſhing a ſure and laſting Fund to anſwer all the ſaid Uſes and Purpoſes hereby intended, ſubject nevertheleſs to ſuch Redemption, as is hereby preſcribed; be it further enacted by the Authority aforeſaid, That [amongſt other Duties in this Clauſe ſpecified] ſuch of the Duties upon Veſſum, Parchment, and Paper, as by the ſaid Act of the Fifth Year of Her late Majeſty's Reign, were continued for the Term of Ninety ſix Years from the laſt Day of July One thouſand ſeven hundred and ten, and by the ſaid Act of the Sixth Year of Her late Majeſty's Reign were continued for One Year, to take Effect after the Expiration of the Term of Ninety ſix Years laſt-mentioned, ſhall, after

5 W. & M. c. 21.

8 W. 3. c. 20.

1 Annæ, St. 1. c. 13. Duties on Veſſum, &c. continued by 5 Annæ, c. 19. made payable for ever.

6 Annæ, c. 5. §. 4.

after the Expiration of the ſaid ſeveral Terms ſo granted therein, have further Continuance, and be paid and payable to his Majeſty, his Heirs, and Succeſſors, for ever [after ſpecifying other Duties, the Clauſe goes on] and that the ſaid ſeveral Subſidies, Rates, and Duties, by this Act made perpetual as aforeſaid, when and as the ſame reſpectively ſhall take Effect by virtue of this Act, ſhall be raiſed and levied by ſuch Rules and Methods, and under ſuch Penalties and Forfeitures, and with ſuch Diſtribution of the ſame Penalties and Forfeitures, and ſubject to ſuch Power of Mitigation, and with ſuch reſpective Drawbacks, Allowances, and Repayments, and in ſuch Manner and Form, as the like Duties, granted or continued by the ſaid former Acts now in being reſpectively, are preſcribed, enacted, or appointed to be raiſed or levied.

To be raiſed by ſuch Rules, under ſuch Penalties, &c. as by former Acts.

IX. And it is hereby declared, That where any of the above-mentioned Duties now in being, or any Proportions thereof, do extend to that Part of Great Britain called Scotland, by virtue of any of the Acts which granted the ſame, or by virtue of the late Act of Union, in all ſuch Caſes the ſame reſpective Duties hereby intended to be made perpetual, ſhall be underſtood to extend to Scotland in like Manner.

Scotland.

X. Provided always, and it is hereby enacted, That in all Caſes where any further

All further Proviſions by Acts of Parliament to take Place.

further or other Provision or Alteration is made by any other Act or Acts of Parliament now in being, touching or concerning any the Subsidies, Rates, or Duties, which were granted for certain Terms, as aforesaid, such other Provisions and Alterations shall be observed and take Place, in relation to the like Subsidies, Rates, and Duties by this Act intended to be made perpetual.

Money arising by the Duties to be brought into the Exchequer.

XI. And be it enacted by the Authority aforesaid, That all the Monies to arise by the said Subsidies, Rates, and Duties by this Act made perpetual, as aforesaid, when, and as the same respectively (after the Expiration of the respective Terms formerly granted as aforesaid) shall take Effect by virtue of this present Act (the necessary Charges of raising the same excepted) shall likewise, from time to time, be brought into the said Receipt of Exchequer, for the Uses and Purposes in this Act expressed: Nevertheless, the said Duties and Revenues hereby made perpetual, and the Application thereof to the Uses and Purposes by this Act intended, shall be subject and liable to such Redemption as is herein after prescribed in that Behalf.

Subject to Redemption.

Anno

Anno Regni tertio

GEORGII Regis.

CAP. VII.

An Act for redeeming the Duties and Revenues, which were ſettled to pay off Principal and Intereſt on the Orders made forth on Four Lottery Acts paſſed in the Ninth and Tenth Years of Her late Majeſty's Reign; and for redeeming certain Annuities payable on Orders out of the hereditary Exciſe, according to a former Act in that Behalf; and for eſtabliſhing a general yearly Fund, not only for the future Payment of Annuities at ſeveral Rates, to be payable and transferrable at the Bank of *England*, and redeemable by Parliament, but alſo to raiſe Monies for ſuch Proprietors of the ſaid Orders as ſhall chooſe to be paid their Principal and Arrears of Intereſt in ready Money, and for making good ſuch other Deficiences

ficiencies and Payments as in this Act are mentioned, and for taking off the Duties on Linseed imported, and *British* Linen exported.

[*So much thereof as relates to the Stamp Duties.*]

I. MOST Gracious Sovereign, Whereas [reciting (amongst others) the Statutes 9 Annæ, c. 23. 10 Annæ, c. 19. and 10 Annæ, c. 26.] and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal and Commons in this present Parliament assembled, and by Authority of the same, That all such or the like Customs, Subsidies, Impositions, additional Impositions, Rates, Duties, additional Rates and Duties, and all proportional Parts of any Duties, and all Revenues and weekly or other Payments out of any Duties or Revenues which were granted, imposed, appropriated, or directed by the said several recited Acts, and every of them, or by any other Act or Acts of Parliament now in Force, for such several and respective Terms of years as are therein mentioned for or towards the answering, paying, securing, or making good the said several and respective Funds of One hundred thirty five thousand Pounds per Annum, One hundred eighty six thousand six hundred

Stat. 9 Ann. 10 Ann. c. 19. 10 Ann. c. 26. 10 c. 23.

dred and seventy Pounds per Annum, One hundred sixty eight thousand and three Pounds per Annum, and One hundred sixty eight thousand and three Pounds per Annum, or for or towards Payment of the Principal and Interest Monies on the said Lottery Orders, and for or towards answering or paying the said annual Sums amounting to thirty nine thousand eight hundred fifty five Pounds, Fifteen Shillings Seven Pence, and One Fifth Part of a Peny per Annum (except as in the said several Acts, or any of them is excepted, and except such of the said Duties or Revenues as are since taken away by any other Act or Acts of Parliament in that Behalf) shall continue and be paid and payable to His Majesty, His Heirs, and Successors for ever, for the Purposes in this Act prescribed and directed; and that such of the hereditary Duties mentioned in the said former Acts of Parliament, or any of them, as, during the respective Terms of Years therein expressed, were appropriated, or directed to be applied, for or towards the Payment of the said yearly Funds or Sums, or any of them, shall also continue, and be paid and payable to His Majesty, His Heirs, and Successors for ever for the Purposes in this Act prescribed and directed; and that all and every the Powers, which, in and by the said former Acts, or any of them, were vested, or intended to be vested in Her said late

Made perpetual.

late Majesty, or such Commissioners or others, as She should appoint, for granting Licences, or doing any other Matters or Things in order to raise any the Duties or Revenues hereby intended to be continued and made perpetual, shall be, and are, by force and virtue of this Act, revived and vested in His Majesty, His Heirs, and Successors, and his and their Commissioners in the same Manner, for raising the same Duties or Revenues respectively, for the Purposes in and by this Act prescribed and directed: And that all other Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Disabilities, Clauses, Matters, and Things whatsoever contained in the said former Acts of Parliament, and every or any of them, now being in Force, for raising, collecting, levying, recovering, answering, paying, and accounting for the said Customs, Subsidies, Impositions, Rates, Duties, and additional Rates and Duties, and proportional Parts of Duties) and the said Revenues, and weekly or other Payments, out of any Duties or Revenues granted, imposed, appropriated, or directed, for such several and respective Terms of Years, as aforesaid (except as is before excepted) shall be revived, and be for ever continued, practised, and put in Execution, for raising, collecting, levying, recovering, answering, paying, and accounting for the said Customs, Sub-

Powers and Penalties now in force for levying the Duties, continued for ever.

Subſidies, Impoſitions, Rates, and Duties, additional Rates and Duties, proportional Parts, and the ſaid weekly and other Payments, out of any Duties or Revenues by this Act intended to be continued and made perpetual, for the Purpoſes in and by this Act preſcribed and directed, as fully and effectually as if the ſame Powers Authorities, Rules, Directions, Penalties, Forfeitures, Diſabilities, Clauſes, Matters, and Things, were at large repeated and particularly re-enacted in the Body of this preſent Act; the ſaid former Acts, or any of them, or any thing therein contained to the contrary, notwithſtanding: Nevertheleſs, the ſaid Cuſtoms, Subſidies, Impoſitions, Rates, Duties, additional Duties, proportional Parts, weekly and other Payments, and every of them, by this Act intended to be continued and made perpetual, as aforeſaid, ſhall be ſubject to ſuch Proviſoes, and Powers of Redemption, as are here after in and by this Act contained and preſcribed, of and concerning the ſame.

Anno

Anno Quinto

GEORGII Regis.

Cap. XIX.

An Act for redeeming the Fund appropriated for Payment of the Lottery Tickets which were made forth for the Service of the Year One thouſand ſeven hundred and ten, by a voluntary Subſcription of the Proprietors, into the Capital Stock of the *South Sea* Company; and for raiſing a Sum of Money to pay off ſuch Debts and Incumbrances as are therein mentioned; and for appropriating the Supplies granted in this Seſſion of Parliament; and to limit Times for Proſecutions upon Bonds for exporting Cards and Dice.

[*So much thereof as relates to the Stamp Duties.*]

XLVIII. AND whereas by an Act made in the Tenth Year of the Reign of Her late Majeſty Queen *Anne*, Clauſe to limit Times for Proſecutions upon Bonds for ex-

porting Cards and Dice. 10 Annæ, c. 19.

Anne, for laying ſeveral Duties upon all Soap and Paper made in *Great Britain*, and for other Purpoſes therein mentioned; it is provided, That Cards and Dice may be exported (free of the Stamp Duties) Bond being entred into to Her Majeſty, Her Heirs, or Succeſſors, with ſufficient Surety or Sureties, in a penal Sum of double the Duties on ſuch Cards or Dice, with Condition for exporting the ſame into ſome Part or Port beyond the Seas, within a Time to be limited in ſuch Bond; and that the ſame, or any of them, ſhall not be re-landed in any Part of *Great Britain*; and ſuch Bonds are to be left in the Hands of the Commiſſioners for the Stamp Duties, which Proviſion was intended for encouraging the Exportation of Cards and Dice into foreign Parts, but hath been found to be a great Diſcouragement thereof, in regard ſuch Bonds do or may lie out againſt the Parties bound therein, although the Conditions thereof are or ſhall have been performed; and in regard ſome of the Obligors in ſuch Bonds have been proſecuted thereupon ſeveral Years after the Dates thereof, and are or may be liable to the Penalties, although no Fraud or re-landing be proved againſt them, for that the Proof is on their Part, and the Perſons uſually bound in ſuch Bonds as Sureties for the Makers or Sellers of ſuch Cards and Dice exported, are thoſe who actually export the ſame; and upon account of ſuch Suretiſhips cannot be legal Witneſſes for the Principals in ſuch Bonds; and it is impracticable to bring living Witneſſes, or ſuch ſufficient Proof

Proof as the Law at preſent requires from the *Eaſt* and *Weſt Indies*, and other foreign Parts, to which Cards and Dice are commonly exported, to prove the Landings and Conſumptions thereof in ſuch foreign Parts: And whereas great Quantities of Cards and Dice exported are often conſumed in long Voyages at Sea, and there is no Proviſion in the ſaid Act for proſecuting ſuch Bonds in any limited Time, or for any Diſcharge thereof, and it is reaſonable to give Relief in the Premiſes; be it enacted by the Authority aforeſaid, That as to ſuch of the ſaid Bonds as have been entred into at any Time or Times before the Sixth Day of April One thouſand ſeven hundred and nineteen, and are now remaining in the Hands of the Commiſſioners for the Stamp Duties, or any of his Majeſty's Officers, in caſe there ſhall be no Proſecution for ſome Breach or Non-performance of the reſpective Conditions thereof, before the Sixth Day of April One thouſand ſeven hundred and twenty one, or if upon ſuch Proſecution Proof be not made of ſome Fraud in Breach or Non-performance of ſuch Conditions, and Judgement thereupon obtained for his Majeſty, before the Sixth Day of April One thouſand ſeven hundred and twenty two, then ſuch of the ſaid Bonds ſo already entred into, ſhall (for want of ſuch Proof or Judgement) be void: And that all Proſecutions now depending upon any of the ſaid Bonds, which have not been commenced within Two Years

10 Annæ, c. 19.

after the Date thereof, and where Proof hath not been made, or shall not be made before the Sixth Day of April, One thousand seven hundred and twenty, of some Fraud in Breach or Non-performance of the Conditions, shall cease and determine: And as to such Bonds as shall be entered into after the said Sixth Day of April, One thousand seven hundred and nineteen, in case there shall be no Proof of some Fraud in Breach or Non-performance of the respective Conditions, or if Proof thereof be not made within Two Years after the Dates of the Bonds, or if, upon such Prosecution as is last mentioned, Judgement be not obtained for His Majesty upon such Proof, as aforesaid, within the Space of One Year after the same Prosecution commenced, then every such Bond, which shall be entered into as aforesaid (in Default of such Prosecution, to be commenced, and Judgement to be obtained as aforesaid, within the Times before limited) shall also be void; and all Bonds made void by this Act, shall be delivered up by the respective Officers, having the same in their Keeping, to be cancelled, without Fee or Reward.

Anno Regni Sexto

GEORGII Regis.

CAP. IV.

An Act for enabling the *South Sea* Company to increaſe their preſent Capital Stock and Fund, by redeeming ſuch publick Debts and Incumbrances as are therein mentioned; and for raiſing Money to be applied for leſſening ſeveral of the publick Debts and Incumbrances; and for calling in the preſent Exchequer Bills remaining uncancelled; and for making forth new Bills in lieu thereof, to be circulated and exchanged upon Demand, at or near the Exchequer.

[*So much thereof as relates to the Stamp Duties.*]

I. MOST Gracious Sovereign: Whereas as well within or during the reſpective Reigns of ſeveral of Your Majeſty's Royal Predeceſſors, as alſo ſince Your Majeſty's happy Acceſſion to the

Throne of this Realm, diverſe Acts of Parliament now in Force, have been made and paſſed, whereby ſeveral publick Duties, Revenues, and Incomes, have been granted or continued in Perpetuity, or for ſome Eſtate, Term, or Intereſt now in being; and all or moſt of the ſaid publick Duties, Revenues, and Incomes, are and ſtand clogged and incumbered, by Authority of Parliament, with ſundry Annuities, Yearly Funds, Debts, or Payments, charged thereupon reſpectively, and payable out of the ſame, either in Perpetuity, or for Term or Terms of Life, Lives, or Years, in ſome Caſes abſolutely, and in other Caſes ſubject to a Power of Redemption by Parliament, as hereafter in and by this Act is more particularly expreſſed, that is to ſay, *&c.* [*Reciting, amongſt other Statutes, the Act of* 12 Annæ, Stat. 2. c. 9.] **And be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame That,** [amongſt other Duties] **ſuch or the like additional or new Duties and Rates for and upon all Soap, and for and upon all Paper, Paſte-boards, Will-boards, and Scale-boards, and for and upon certain chequered and ſtriped Linens, and upon certain Linens printed, painted, ſtained, or dyed, after the Manufacture, or in the Thread or Yarn before the Manufacture, in any Foreign Parts, and for and upon Silks, Callicoes, Linens,**

Stat. 12 Ann. Stat. 2. c. 9.

nens, and Stuffs, printed, ſtained, painted, or dyed, in Great Britain, and for and upon all Starch, and for and upon Coals ſhipped to be exported, and for and upon ſeveral Matters and Things which ſhould be ingroſſed or written on ſtampt Vellum, Parchment, and Paper, which in or by the ſaid Two Acts, the One of the Twelfth Year of Her ſaid late Majeſty's Reign, and the other of the Firſt Year of His now Majeſty's Reign, or by One of thoſe Acts were granted and laid for a Term or ſeveral Terms of Thirty two Years, which commenced from the Second Day of Auguſt, One thouſand ſeven hundred and fourteen (except as in the ſame Acts, or either of them, is excepted) ſhall ſeverally, by virtue of this Act, have Continuance, after the Determination of the Term and Terms of Thirty two Years laſt mentioned, and be paid and payable to His Majeſty, His Heirs, and Succeſſors, for ever. Made perpetual.

II. And it is hereby enacted, That the ſeveral Rates, Duties, Revenues, and Impoſitions, by this Act made perpetual, as aforeſaid, as well before, as when, and as the ſame reſpectively ſhall take Effect, by virtue of this Act, ſhall be raiſed and levied by ſuch Rules, Means, and Methods, and under ſuch Penalties and Forfeitures, and with ſuch Diſtribution of the ſame Penalties and Forfeitures, and ſubject to ſuch Duties to be raiſed by ſuch Means, under ſuch Penalties, &c. as by former Acts.

Power of Mitigation, and with such respective Drawbacks, Allowances, and Repayments, and with such Exceptions, and in such Manner and Form, as the like Rates, Duties, Revenues, or Impositions, granted or continued by the said former Acts now in being respectively, are prescribed, enacted, or appointed to be raised or levied.

Alterations in other Acts concerning the Duties, to take Place.

III. Provided always, and it is hereby enacted by the Authority aforesaid, That in all Cases where any further or other Provision or Alteration is made by any other Act or Acts of Parliament now in Force, touching or concerning any the Rates, Duties, Revenues, and Impositions, which were granted for certain Terms, as aforesaid, such other Provisions and Alterations shall be observed and take Place in relation to the like Rates, Duties, Revenues, and Impositions, by this Act intended to be made perpetual.

The Monies to arise by these Duties to be brought into the Exchequer.

IV. And be it enacted by the Authority aforesaid, That all the Monies to arise by the said Rates, Duties, Revenues, and Impositions, by this Act made perpetual, as aforesaid, as well before, as when, and as the same respectively (after the Expiration of the respective Terms formerly granted as aforesaid) shall take Effect by virtue of this present Act (the necessary Charges of raising the same excepted) shall from time to time be brought into the Receipt of Exchequer, to the Intent and

and Purpoſe that the ſaid Governor and Company of Merchants of Great Britain, trading to the South Seas and other Parts of America, and for encouraging the Fiſhery, and their Succeſſors, may out of the ſame be ſecured the Payment of ſuch reſpective Annuities or Sums, as ſhall or may become due or payable to them in purſuance of this Act, until the Redemption thereof; Nevertheleſs, the ſaid Rates, Duties, Revenues, and Impoſitions, hereby made perpetual, and ſuch Annuities or Sums as ſhall or may become due or payable out of the ſame to the ſaid Governor and Company, and their Succeſſors, ſhall be ſubject to Redemption by Parliament, according to the Proviſo or Condition of Redemption hereafter in this Act contained in that Behalf, any thing in this Act contained to the contrary notwithſtanding.

Anno Sexto

GEORGII Regis.

Cap. XXI.

An Act for preventing Frauds and Abuſes in the Publick Revenues of Exciſe, Cuſtoms, Stamp Duties, Poſt Office, and Houſe Money.

[*So much thereof as relates to the Stamp Duties.*]

In Trials relating to Exciſe or Cuſtoms, &c. if Queſtions ariſe concerning the keeping of any Office, or any one's being an Officer, what Proof is requiſite,

XXIV. AND be it further enacted by the Authority aforeſaid, That from and after the ſaid First Day of Auguſt, One thouſand ſeven hundred and twenty, if upon Trial or Trials, of or in any Information, Action, Suit, or Proſecution whatſoever, relating to His Majeſty's Duties of Cuſtoms and Exciſe, or to either of them, or to any other His Duties whatſoever, or to any Seizure or Seizures, Penalty

or

or Penalties, Forfeiture or Forfeitures, relating to the ſaid Duties, or any of them, or if upon any Trial or Trials, or in any Action, Suit, or Proſecution whatſoever, againſt any Perſon or Perſons, for any thing done by virtue, or in purſuance of any Act or Acts of Parliament relating to the ſaid Duties, any or either of them, any Queſtion or Queſtions ſhall be made, or any Doubt or Doubts, Diſpute or Diſputes, ſhall ariſe or happen, touching or concerning the keeping of any Office or Offices of Exciſe in any City or Cities, Town or Towns, or touching or concerning any One or more Defendants being an Officer or Officers of or for the ſaid Duties, any or either of them, that in every ſuch Caſe and Caſes, Proof ſhall and may be made, or Evidence given, either of the actual keeping of ſuch Office or Offices of Exciſe in ſuch City or Cities, Town or Towns, or of ſuch One or more Defendants actually exerciſing of, and being employed and intruſted in ſuch Office or Offices reſpectively, before and at the reſpective Time and Times when the Matter or Matters in Queſtion upon ſuch Trial or Trials ſhall happen to have been done or committed, or omitted or neglected to have been done or performed, without producing any particular Perſon or Perſons to prove the Names of the particular and reſpective Commiſſioners to any Commiſſions in the reſpective

See the Stat. 11 Geo. 1. c. 30. §. 32. by which this Clauſe is enforced.

respective Cases before mentioned, any or either of them, to be of their own Hand-writing; and that in every such Case and Cases respectively, such Proof and Evidence shall be deemed and taken to be legal and sufficient Evidence, unless or until by other Evidence the contrary shall or do appear.

Sheriffs, &c. delivering out Warrants for arresting Persons to Attornies, &c. before they have the Writs in their Custody, shall forfeit 10*l.*

LIII. And whereas many Under Sheriffs, and other Persons acting as such, do make and deliver out blank Warrants, and other Warrants, to Attornies, Bailiffs, and others, for the arresting and taking Persons into Custody upon Mean Process, without having any Writ or Writs, or other legal Process, in their Custody to justify the same; whereby His Majesty's Duties are greatly lessened, and His Subjects aggrieved: For Remedy whereof, be it enacted, That if any High Sheriff, Under Sheriff, or his or their Deputy or Deputies, their Clerks or Agents, shall at any Time or Times after the First Day of August, One thousand seven hundred and twenty, make, or cause to be made or delivered out to any Person or Persons whomsoever, any Warrant or Warrants, either blank or filled up, in part or in all, before they or some of them, shall actually have in their Custody the respective Writs upon which such Warrants should and ought to issue, that then the several Persons so offending, and every of them, shall forfeit the Sum of Ten Pounds for every such Offence.

LIV.

LIV. And whereas by a Statute made in the Fifth Year of the Reign of King *William* and Queen *Mary*, for granting to their Majeſties ſeveral Duties upon Vellum, Parchment, and Paper; and by another Statute made in the Ninth Year of His ſaid late Majeſty King *William* the Third, for granting to His Majeſty, His Heirs, and Succeſſors, further Duties on ſtampt Vellum, Parchment, and Paper, it was (*inter alia*) enacted, That from and after the Time and Times therein reſpectively expreſſed, every Officer or Clerk belonging to the Court of *King's Bench*, *Common Pleas*, or *Exchequer*, who ſhould ſign any Writ before Judgement to arreſt any Perſon or Perſons thereupon, ſhould, at the ſigning thereof, ſet down upon ſuch Writ or Proceſs the Day and Year of his ſigning the ſame, under the Forfeiture of Ten Pounds for every ſuch Offence or Neglect: Therefore, for the better preventing the Frauds aforeſaid, be it enacted by the Authority aforeſaid, That every Warrant to be made out, or to iſſue upon any ſuch Writ or Writs, ſhall have the ſame Day and Year plainly and diſtinctly ſet down thereon, as ſhall be ſo ſet down on the Writ itſelf, under the Forfeiture of Ten Pounds for every ſuch Neglect or Omiſſion, to be paid by the Perſon who ſhall write, fill up, or deliver out ſuch Warrant; both which Penalties to be ſued for, recovered, and divided, in ſuch manner as the other Penalties in the ſaid recited Act of the Ninth of King William

5 W. & M. c. 21. §. 4. 9 W. 3. c. 25. §. 42.

Every Warrant to be made out from the *King's Bench*, *&c.* ſhall have the Day and Year ſet down thereon, on Forfeiture of 10*l.*

William, are directed to be ſued for, recovered, and divided.

Perſons tearing off the Mark on playing Cards, or filing, ſquaring, or new ſpotting any Dice, which have been ſold, &c. forfeit 10*l.*

LV. And whereas a Practice hath of late prevailed, for Perſons to cut out and tear off the Mark or Stamp upon the ſpotted or painted Side of playing Cards, after ſuch Cards have been ſold, uſed, or played with, and by paſting on, and affixing the ſame Stamps and Marks on other Cards, do frequently make One Mark or Stamp ſerve for Two or Three ſeveral Packs of Cards: And whereas the Seal and Stamp upon the outſide Papers, incloſing each Pack of Cards, are frequently made uſe of again after they have been ſold and diſpoſed of, to incloſe other Packs of playing Cards, by which fraudulent and unjuſt Practices, His Majeſty's Revenue is daily leſſened and diminiſhed: For Remedy whereof, be it enacted by the Authority aforeſaid, That if any Perſon or Perſons, at any Time after the Firſt Day of Auguſt, One thouſand ſeven hundred and twenty, ſhall fraudulently cut, tear, or get off, any Mark or Stamp, in reſpect whereof or whereby any Duties are payable, or are denoted to be paid or payable to His Majeſty on playing Cards, or ſhall file, ſquare, or new ſpot any Dice which have been ſold or played with, or ſhall fraudulently encloſe any Parcel or Pack of playing Cards, in any outſide Paper ſo ſealed and ſtamp'd as aforeſaid, the ſame having been once made uſe of for the Purpoſe aforeſaid, or in caſe any Perſon or Perſons ſhall hereafter ſell, or expoſe to ſale,

ſale, any playing Cards, the ſame not being, at the Time of ſuch ſelling or expoſing to ſale, actually ſtamp'd on the ſpotted or painted Side, and alſo incloſed in Paper and Thread, ſealed and ſtamp'd, as by the Act of the Tenth Year of her ſaid late Majeſty Queen Anne, which charges the ſaid Duties, is directed, then, ſo often, and in every ſuch Caſe, every Perſon ſo offending in any of the Particulars before-mentioned, ſhall for every ſuch Offence forfeit the Sum of Ten Pounds, to be recovered by Action of Debt, Bill, Plaint, or Information, in any of his Majeſty's Courts of Record at Weſtminſter, wherein no Eſſoign, Protection, or Wager of Law, ſhall be admitted, nor more than One Imparlance; One Moiety whereof to the King's moſt Excellent Majeſty, his Heirs, and Succeſſors, the other Moiety to the Informer; and the Perſon recovering in ſuch Action ſhall be allowed his Full Coſts. 10 Annæ, c. 19. §. 162.

LVI. And whereas by an Act of Parliament made in the Ninth Year of the Reign of Her late Majeſty Queen *Anne*, for licenſing and regulating Hackney Coaches and Chairs, and for charging certain new Duties on ſtamp'd Vellum, Parchment, and Paper, it was *(inter alia)* provided, That for every Piece of Vellum or Parchment, or Sheet or Piece of Paper, on which ſhould be ingroſſed or written any Licence for ſelling Ale or Beer, or other exciſeable Liquors, by Retail, a Duty of One Shilling 9 Annæ, c. 23.

Shilling ſhould be paid to Her Majeſty, Her Heirs, and Succeſſors, during the Term of Thirty two Years: And whereas a Practice has obtained, to take the uſual Recognizances from Perſons for whom Ale Licences are intended, for ſelling Ale and other exciſeable Liquors, and to take a Liſt of their Names, and the Fees for ſuch Licences, but to omit to make out or write the ſame, to avoid the Payment of the Stamp Duties given thereon, and to omit the writing of other Matters charged with Stamp Duties, ſince the making of the Act of Parliament of the Firſt Year of the Reign of Her ſaid late Majeſty Queen *Anne*, [intituled, *An Act for preventing Frauds in Her Majeſty's Duties on ſtamp'd Vellum, Parchment, and Paper*], and at other Times by Raſures and Interlineations of ſuch Ale Licences, Policies of Inſurance, and ſeveral other Matters and Things chargeable with the Payment of the Stamp Duty, to make One Stamp ſerve for ſeveral Purpoſes: Now, for the Prevention of the ſaid Frauds and Omiſſions, and other like Frauds and Omiſſions, in relation to any of His Majeſty's Duties under the Management of the Commiſſioners for managing His Majeſty's Stamp Duties, **be it further enacted by the Authority aforeſaid, That all Mayors, Town-Clerks, and other Perſons whom it may concern, who ſhall take any ſuch Recognizances, ſhall be obliged to make, or cauſe to be made out, Ale Licences duly ſtamp'd before ſuch Recognizances be taken, under the Penalty of Ten Pounds for every ſuch Offence;**

1 Annæ, Stat. 2. c. 22. §. 2.

Mayors, &c. ſhall make out Ale Licences duly ſtampt, before new Recognizances be taken, on Penalty of 10*l.*

Offence; and that all Pains, Penalties, and Provisions, given and laid on by this Act, and the said Act of the First Year of the Reign of Her said late Majesty Queen Anne, for the Punishment or Prevention of such Frauds and Omissions, as are herein and therein mentioned and intended, relating to the Duties then in being, shall extend, and be construed to extend to the like Frauds and Omissions, relating to any of His Majesty's other Stamp Duties imposed or laid on at any time since the making of the said last mentioned Act of the First Year of Her said late Majesty's Reign, and to be sued for, recovered, and divided, in such Manner as is directed by the said last mentioned Act. 1 Ann. Stat. 2. c. 22.

LVII. And whereas by a Statute made in the Ninth Year of the Reign of Her late Majesty Queen *Anne*, for licensing and regulating Hackney Coaches and Chairs, and for charging certain new Duties on stamp'd Vellum, Parchment, and Paper, and on Cards and Dice; it was *(inter alia)* enacted, That the Makers of Cards and Dice, during the Term therein mentioned, should once in every Twenty-eight Days make true Entries, upon Oath, with the Commissioners of the Stamp Duties, or their Officers, of all the Cards and Dice by them respectively made; and should once in every Six Weeks clear all the Duties owing for the same, under the Penalties therein mentioned: And whereas the respective Card-makers do often make up Cards, the Duties on which 9 Annæ, c. 23, §. 42.

amount to Fifty Pounds and upwards *per* Week, and each Card-maker may make up treble that Quantity, if he ſhall think fit, whereby they have an Opportunity of being greatly in Arrear to His Majeſty, and the ſaid Duties are thereby often in Danger of being loſt, in regard the ſame Act hath made no Proviſion whatever for ſecuring the ſaid Duties, until the ſaid Six Weeks ſhall expire, be the Danger ever ſo apparent; For Remedy whereof,

Card-makers, at entering their Cards, to give Bond in a penal Sum of Treble the Duties, to pay within 6 Weeks.

be it enacted by the Authority aforeſaid, That from and after the Firſt Day of Auguſt, One thouſand ſeven hundred and twenty, every Card-maker ſhall be obliged, at the reſpective Times of entering every Parcel or Quantity of Playing Cards, as aforeſaid, to enter into Bond to His Majeſty, His Heirs, and Succeſſors, with ſufficient Surety or Sureties in a penal Sum of treble the Duties on ſuch Cards, with Condition thereunder written for the true Payment of His Majeſty's Duties on ſuch Cards within the Space of Six Weeks next after the Date of every ſuch Bond; any thing contained in any Law to the contrary thereof in any wiſe notwithſtanding.

Allowance for prompt Payment.

LVIII. Provided always, and be it enacted, That if any Card-maker ſhall, upon Entry of every Quantity of Playing Cards, pay down all the Duty payable for the ſame, the Commiſſioners for the Stamp Duties for the time being ſhall, upon Payment of the ſaid Duty, allow

allow and pay to such Card-maker such and the like Allowance as is to be allowed and paid to any Person or Persons for present Payment of the Stamp Duties by an Act of the First Year of Her late Majesty's Reign [intituled, An Act for preventing Frauds in Her Majesty's Duties upon stamp'd Vellum, Parchment, and Paper.] 1 Ann. Stat. 2. c. 22.

LIX. And be it further enacted by the Authority aforesaid, That in case the Commissioners for the time being, for managing the Stamp Duties shall be informed, or have Cause to suspect, that any Person or Persons do make, or cause to be made, any Playing Cards or Dice in any House or Place whatsoever in Great Britain, without sending or giving Notice thereof in Writing to the said Commissioners at their Head Office, and Affidavit being made thereof by the Person or Persons so informing or giving Notice, before One or more Justice or Justices of the Peace for the County or Place where such Cards or Dice shall be making or made, declaring the Grounds of his or their Knowledge or Suspicion, that then and in such Case it shall and may be lawful for any Officer or Officers employed by, or acting under the said Commissioners in the Management of the Duties on Playing Cards and Dice, in the Day-time, and in the Presence of a Constable, or other lawful Officer of the Peace (who is hereby required to be aiding and assisting therein) by Warrant from

On Affidavit of any private Place for making Cards or Dice, Officers, by Warrant, may break open Doors, &c.

from such Justice or Justices of the Peace before whom such Affidavit shall be made, to be directed to such Officer or Officers as aforesaid (which Warrant the said Justice or Justices of the Peace are hereby authorized and required to grant) to break open the Door, or any Part of such House or Place where any such Cards or Dice are so, as aforesaid, suspected to be so made or making; and to enter into such House or Place, and to seize all such Cards, Dice, Tools, or Materials, with which they are made or making, that shall be then and there found, and to detain and keep the same in such House and Place as the said Commissioners shall direct or appoint; and in case the same shall not within Five Days next after such Seizure, be claimed and replevied by the true and lawful Owners thereof, then the said Cards, Dice, Tools, and other Materials, shall be absolutely forfeited, and shall and may be sold by the Direction of the said Commissioners, after the said Five Days are expired, One Moiety of the Produce thereof (all necessary Charges being first deducted out of the Whole) to be paid to the Use of His Majesty, His Heirs, and Successors, and the other Moiety to the Party or Parties who shall so discover the same.

and seize all the Cards and Dice, Tools, &c.

If not replevied within 5 Days, forfeited, &c.

9 W. 3. c. 25. §. 59. 9 Ann. c. 23. §. 34.

LX. And for ascertaining a Doubt which hath arisen, whether a Person who causeth or procureth a Mark or Stamp to resemble any Mark

Mark or Stamp provided or uſed for the Duties aforeſaid, or any of them, to be counterfeited or forged, ought to be adjudged a Felon by virtue of the Acts of Parliament relating to the ſaid Duties, or any of them; **be it declared and enacted by the Authority aforeſaid, That any Perſon cauſing or procuring to be forged or counterfeited any Stamp or Mark to reſemble any Mark or Stamp provided, made, or uſed, or to be provided, made, or uſed, in in purſuance of any Act or Acts of Parliament relating to the ſaid Duties, or any of them, or cauſing or procuring any Vellum, Parchment, Paper, Card, or Dice, to be marked or ſtamped with ſuch counterfeit Stamp or Mark, ſhall and ought to be adjudged to have actually done and committed the ſame himſelf, and to be a Felon, and to ſuffer Death as in Caſes of Felony, without Benefit of Clergy.**

Procuring to be forged any Stamp relating to the Stamp Office, Felony.

Anno Undecimo

GEORGII Regis.

Cap. VIII.

An Act for continuing the Duties upon Malt, Mum, Cyder, and Perry, in that Part of *Great Britain* called *England*, and for granting to His Majesty certain Duties upon Malt, Mum, Cyder, and Perry, in that Part of *Great Britain* called *Scotland*, for the Service of the Year One thousand seven hundred and twenty five; and for transferring the Deficieney of a late Malt Act to this Act; and for explaining a late Act in relation to Stamp Duties on News Papers, and for appropriating the Supplies granted in this Session of Parliament; and for disposing certain Overplus Money to proper Objects of Charity; and for making forth Duplicates of Exchequer Bills, Lottery Tickets, and

and Orders, loſt, burnt, or otherwiſe deſtroyed; and for giving further Time to Clerks and Apprentices to pay Duties omitted to be paid for their Indentures and Contracts.

[*So much thereof as relates to the Stamp Duties.*]

XIII, AND whereas by an Act of Parliament made in the Tenth Year of the Reign of Her late Majeſty Queen *Anne*, it is (amongſt other Things) enacted, That the following Duties ſhould be paid on all Books and Papers commonly called Pamphlets, and for and upon all printed News-Papers, or Papers containing publick News, Intelligence or Occurrences (that is to ſay) for every Pamphlet or Paper contained in half a Sheet, or any leſſer Piece of Paper printed, the Sum of One Halfpeny; and for every Pamphlet or Paper, being larger than half a Sheet, and not exceeding One whole Sheet, One Peny; and for every Pamphlet or Paper, being larger than One whole Sheet, and not exceeding Six Sheets in Octavo, or in a leſſer Page, and not exceeding Twelve Sheets in Quarto, or Twenty Sheets in Folio, a Duty after the Rate of Two Shillings for every Sheet of any kind of Paper, which ſhall be contained in One printed Copy thereof, as by the ſaid recited Act, Relation being thereunto had, may more fully and at large appear: And whereas the Authors or Printers of ſeveral Journals, Mercuries, and 10 Ann. c. 19. §. 101.

other News-Papers, do, with an Intent to defeat the aforesaid Payments, and in defraud of the Crown, so contrive as to print their said Journals and News-Papers on One Sheet and Half-Sheet of Paper each, and by that Means they neither pay the aforesaid Duties of One Peny for each Sheet, nor a Halfpeny for the Half-Sheet, as by Law they ought to do, but enter them as Pamphlets, and pay only Three Shillings for each Impression thereof, whereby His Majesty hath been much injured in His Revenue, and the Printers of other News-Papers, who do regularly pay the said Duties, are great Sufferers thereby: For Remedy whereof, **it is hereby enacted and declared, That such Journals, Mercuries, and News-Papers, so printed on One Sheet and Half-Sheet of Paper, shall not for the future be deemed or taken as Pamphlets, to be entered, and to pay only Three Shillings for each Impression thereof.**

News printed on One Sheet and half of Paper not to be deemed Pamphlets.

Rates of News Papers for every Sheet, One Peny, and for every Half-Sheet thereof, One Halfpeny.

XIV. **And be it further enacted by the Authority aforesaid, That from and after the Twenty-fifth Day of** April, **One thousand seven hundred and twenty five, the following Duties shall be paid to His Majesty, His Heirs, and Successors, upon every Journal, Mercury, or other publick News-Papers, which shall be printed and published in** Great Britain, **during the Term mentioned in the said recited Act, or any other Act or Acts of Parliament, by which the Duties aforesaid are granted or continued (that is to**

ſay) for every Sheet of Paper on which any Journal, Mercury, or other News-Paper whatſoever, ſhall be printed, a Duty of One Peny Sterling, and for every Half-ſheet thereof, the Sum of One Halfpeny Sterling; any thing in the ſaid recited Act, or any other Act of Parliament, to the contrary thereof in any wiſe notwithſtanding.

XV. And it is hereby further enacted, That the ſaid Duties ſhall be levied, collected, and paid, in the ſame Manner, and ſubject to the ſame Directions, Penalties, and Forfeitures, Appropriations and Redemptions, as are mentioned and contained in the aforeſaid Act of the Tenth Year of the Reign of Her late Majeſty Queen Anne, or any other Act of Parliament relating to the Duties thereby granted,

Duties to be levied, &c. as in Stat. 10 Annæ, c. 19.

Anno Undecimo

GEORGII Regis.

Cap. XXX.

An Act for more effectual preventing Frauds and Abuſes in the Publick Revenues; for preventing Frauds in the Salt Duties; and for giving Relief for Salt uſed in the curing of Salmon and Codfiſh in the Year One thouſand ſeven hundred and nineteen, exported from that Part of *Great Britain* called *Scotland*; for enabling the Inſurance Companies to plead the General Iſſue in Actions brought againſt them; and for ſecuring the Stamp Duties upon Policies of Inſurance.

[*So much thereof as relates to the Stamp Duties.*]

See before the Stat. 6 Geo. 1. c. 21. §. 24.

XXXII. AND whereas, notwithſtanding the Act made in the Sixth Year of His Majeſty's Reign, intituled [*An Act for preventing Frauds and Abuſes*

Abuſes in the Publick Revenues of Exciſe, Cuſtoms, Stamp Duties, Poſt Office, and Houſe Money] great Difficulties have frequently ariſen upon the Trial of divers Actions and other Proſecutions, concerning His Majeſty's Revenue, or for reſiſting or obſtructing the Officers thereof in the Execution of their Offices, by requiring ſtrict Proof of the Commiſſions, Deputations, or other Authorities of ſuch Officers; For Remedy thereof, **be it further enacted by the Authority aforeſaid, That from and after the Twenty fourth Day of June, in the Year of Our Lord One thouſand ſeven hundred and twenty five, if upon the Trial of any Information, Action, or Suit whatſoever, relating to His Majeſty's Cuſtoms or Exciſe, or the Duties upon Salt, or to any other Duties whatſoever, or to any Seizure or Seizures, Penalty or Penalties, Forfeiture or Forfeitures, touching or concerning the ſaid Duties, or any of them, or the Collection thereof, or if upon the Trial of any Indictment, Action, Suit, or Proſecution whatſoever, againſt any Perſon or Perſons, for any thing done by virtue or in purſuance of any Act or Acts of Parliament, relating to the ſaid Duties, or any of them; or if upon the Trial of any Information or Indictment for aſſaulting, reſiſting, or obſtructing, any Officer or Officers of the Cuſtoms, Exciſe, or Duties upon Salt, or other Duties due and payable to His Majeſty, in the Execution of his or their reſpective**

If on Trial of any Information, &c. relating to any Duties, any Queſtions ſhall ariſe, whether the Perſon be an Officer of the Duties,

ſpective Office or Offices, or for reſcuing any Goods or Merchandizes, ſeized or to be ſeized by any ſuch Officer or Officers, any Queſtion ſhall ariſe, whether any Perſon be an Officer of His Majeſty, His Heirs, or Succeſſors, of or for any of the ſaid Duties, in every of the ſaid Caſes, Proof ſhall and may be made and admitted, that ſuch Perſon was reputed to be, and had acted in, and in Fact exerciſed ſuch Office, and at the reſpective Time and Times, when the Matter or Matters in controverſy upon ſuch Trial or Trials ſhall happen to have been done or committed, or omitted to have been done or performed, without producing or proving the particular Commiſſion, Deputation, or other Authority, whereby ſuch Officer was conſtituted and appointed, and that in every ſuch Caſe, ſuch Proof ſhall be deemed and taken, by the Judges or Juſtices before whom any ſuch Trial ſhall be had, to be good and legal Evidence, unleſs by other Evidence the contrary ſhall be made to appear, any Law or Uſage to the contrary hereof notwithſtanding.

Proof ſhall be admitted that he was reputed to be ſuch Officer, without producing the Commiſſion.

When any Veſſel, Goods, &c. inſured, a Policy duly ſtampt, to be made out in Three Days,

XLIV. And whereas ſeveral Perſons have of late endeavoured to evade the Payment of the Stamp Duties on Policies of Aſſurance or Inſurance, by giving Promiſſory Notes inſtead of Policies for the inſuring Goods, Ships, or Merchandizes at Sea, by which Notes the Inſurer notifies or expreſſes the Terms on which he would inſure, to the great Detriment and

Loſs

Loſs of His Majeſty's Revenue, be it therefore enacted by the Authority aforeſaid, That when any Veſſel, Goods, or Merchandizes, ſhall be inſured, a Policy duly ſtamped ſhall be iſſued, or at leaſt made out within the Space of Three Days at fartheſt, and the Inſurer or Inſurers, neglecting to make out ſuch a Policy or Policies within the Time aforeſaid, ſhall forfeit the Sum of One hundred Pounds for every ſuch Offence, to be ſued for, and recovered, and divided, in the ſame Way and Manner, as other Penalties and Forfeitures may be ſued for, recovered, and divided, by the Laws relating to the Stamp Duties; and all Promiſſory Notes for Aſſurances or Inſurances of Ships, Goods, or Merchandizes at Sea, or going to Sea, are hereby declared void, and nothing ſhall be recovered thereon by the Inſured.

on Penalty of 100 *l.*

All Promiſſory Notes for inſuring Ships, &c. void.

Anno

Anno duodecimo

GEORGII Regis.

CAP. XXXIII.

An Act for Relief of the Suitors of the High Court of *Chancery*.

[*So much thereof as relates to the Stamp Duties.*]

Preamble. Deficiencies of the Maſters in *Chancery*.

I. WHEREAS *Fleetwood Dormer* and *John Borret*, Eſquires, deceaſed, late Two of the Maſters of the High Court of *Chancery*, and *Richard Godfrey*, *Edward Conway*, and *William Kinaſton*, Eſquires, Three of the preſent Maſters of the ſaid Court, have been deficient in anſwering the Money and Effects ordered by the Court into their Hands: And whereas in order to know the State and Particulars of the ſaid Deficiency, the Right Honourable the Lord High Chancellor of *Great Britain*, purſuant to His Majeſty's Directions, did by ſeveral Orders direct ſeveral Maſters of the Court of *Chancery* to inquire into, examine, and ſtate the Claims

Claims and Demands of the Suitors of the ſaid Court upon thoſe Offices wherein the Deficiencies happened, and the ſaid Maſters, to whom ſuch Inquiry was directed, have made their Reports, whereby it appears, that (beſides the Deficiency of the ſaid *William Kinaſton*, which is ſuppoſed he will be able to make good himſelf, and after deducting what ſhall be made and produced by and out of the Eſtates and Effects of the ſaid deficient Maſters, and alſo the Sum of Thirty thouſand Pounds given by His Majeſty on the Addreſs of the Houſe of Commons towards the Relief of the ſaid Suitors, and now veſted in Land-Tax Tallies for their Benefit, with the Intereſt due thereon) there will be, according to the preſent Computation, a Deficiency of the Sum of Fifty one thouſand eight hundred and fifty one Pounds, Nineteen Shillings, and Eleven Pence Farthing, beſides ſeveral other Claims in the ſaid Offices of the ſaid *Fleetwood Dormer* and *John Borret*, deceaſed, and of the ſaid *Richard Godfrey* and *Edward Conway*, not determined by the ſaid Maſters, but ſubmitted to the Determination of the ſaid Court, and which, if allowed, will greatly increaſe the ſaid Deficiency: And whereas the Commons of *Great Britain* are deſirous to relieve the diſtreſſed Suitors of the ſaid Court; therefore, to the end that all the ſaid Deficiencies may be aſcertained, and a full and proper Relief may be had, and a ſufficient Proviſion may be made for the Payment of all the juſt Debts and Demands of the Suitors of the

ſaid

said Court of *Chancery*, be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Second Day of August, which shall be in the Year of our Lord One thousand seven hundred and twenty-six, there shall be throughout England, the Dominion of Wales, and Town of Berwick upon Tweed, raised, collected, and paid, during the Term of Sixteen Years, for the several and respective Things herein after mentioned, which shall be written or ingrossed, during the Term aforesaid, over and above the Rates, Duties, and Sums of Money now due and payable in respect thereof, the further several and respective Rates, Duties, Charges, and Sums of Money following (that is to say),

Additional Stamp Duties for 16 Years.

Continued for 4 Years by 9 Geo. 2. c. 32. §. 1.

Revived and made perpetual by 23 Geo. 2. c. 25. §. 2.

Of Six Pence on all Writs, &c. except, &c.

II. For every Piece of Vellum or Parchment, or Piece of Paper, upon which any Original Writ (except such Original on which a Writ of Capias issues) Subpœna, Bill of Middlesex, Latitat, Writ of Capias, Quo minus, Writ of Dedimus potestatem, to take Answers, examine Witnesses or appoint Guardians, or any other Writ whatsoever, or any other Process or Mandate that shall issue out of, or pass the Seals of any the Courts at Westminster, Courts of Great Sessions in Wales, Courts in Counties Palatine, or

or any other Court whatsoever holding Plea, where the Debt or Damage doth amount to Forty Shillings, or above, or the Thing in Demand is of that Value, shall be ingrossed or written, (Writs of Covenant for levying Fines, Writs of Entry for suffering Common Recoveries, and Writs of Habeas Corpus always excepted) the Sum of Six Pence.

and on every Entry of an Action in Courts, out of which no Writ, &c. issues,

III. For every Piece of Vellum, Parchment, or Paper, upon which any Entry of any Action in the Mayor's and Sheriffs Courts of London, and in Courts in all Corporations, and other Courts whatsoever, out of which no Writs, Process, or Mandates issue, holding Plea, where the Debt or Damage doth amount to Forty Shillings, or above, shall be ingrossed or written, the Sum of Six Pence; and for every Piece of Vellum, Parchment, or Paper, upon which shall be ingrossed or written any Citation or Monition made in any Ecclesiastical Court, the Sum of Six Pence.

and on every Citation and Monition in any Ecclesiastical Court.

These Duties to be under the Management of the Commissioners for Stamp Duties already payable;

IV. And be it further enacted by the Authority aforesaid, That for the better and more effectual levying, collecting, and paying the said Duties hereby granted, the same shall be under the Direction, Government, Care, and Management of the Commissioners for the time being, appointed to manage the Duties payable to His Majesty, His Heirs, and Successors, and charged on stampt Vellum, Parchment, and Paper, by former

Acts

who are to employ Officers, use Dies, repair the same, and do all other Acts necessary;

Acts of Parliament in that Behalf made, who, or the major of them, are hereby required and empowered to employ the necessary Officers under them for that Purpose, and to use such Dies and Stamps to denote the Stamp Duties hereby charged, as they shall see proper, and to repair the same from time to time, as there shall be Need or Occasion, and to do all other Acts, Matters, and Things, necessary to be by them done for the putting this Act in Execution, with relation to the said Duties hereby granted.

and out of the Duties pay Salaries, and other Incidents.

V. And it is hereby enacted by the Authority aforesaid, That it shall and may be lawful to and for the said Commissioners, or the major Part of them, for the time being, out of the Duties arising by this Act, to cause such Sum and Sums of Monies to be expended and paid, from time to time, for Salaries and other incident Charges, as shall be necessary in and for the recovering, receiving, collecting, levying, distributing, and managing of the same Duties by this Act granted, during the Continuance of the said Term; any thing herein contained to the contrary notwithstanding.

Allowance to such as shall lay out 10*l.* in Stamps after the Rate of 6*l.* in the 100*l.* *per Ann.* for 6 Months.

VI. And it is hereby further enacted by the Authority aforesaid, That from and after the said Second Day of August, which shall be in the Year of our Lord One thousand seven hundred and twenty-six, every Person, who shall at One

Time bring to be ſtamped, or buy of the ſaid Commiſſioners, Paper or Parchment, the ſaid Duties whereof ſhall amount to Ten Pounds or upwards, ſhall be allowed after the Rate of Six Pounds in the Hundred Pounds per Annum for Six Months, upon the preſent Payment of the ſaid Duties, at the Head Office in London or Weſtminſter, and not otherwiſe, nor any other Allowance; and the ſaid Commiſſioners are hereby empowered to truſt and give Credit to the ſeveral Diſtributors of ſtampt Vellum, Parchment, and Paper, with theſe Duties in the ſame Manner, and upon the like Condition and Terms as they intruſt ſuch Diſtributors with the other Duties under their Care.

Commiſſioners may give Credit to Diſtributors of Stamps.

VII. Provided always, and it is hereby further enacted, That none of the Rates, Impoſitions, or Sums of Money, before in this Act expreſſed, ſhall be raiſed, levied, collected, and paid, or payable by virtue of this Act, by any Perſon or Perſons that ſhall be admitted to ſue or defend in Forma Pauperis.

No Duty to be paid by a Pauper, Plaintiff or Defendant.

VIII. And it is hereby further enacted, That all Vellum, Parchment, and Paper, charged by this Act with any of the Stamp Duties hereby granted, which hath been, or ſhall (before the ſaid Second Day of Auguſt) be ſtamped or marked, in purſuance of the former Acts of Parliament relating to His Majeſty's Stamp Duties, or any of them, ſhall before any of

the Matters or Things (in respect whereof any Duty is hereby made payable) be written or ingrossed thereupon (such Writing or Ingrossing being at any time after the said Second Day of August, and within the Term of the Continuance of this Act) be brought to the Head Office for stamping or marking of Vellum, Parchment, and Paper, to be stamped or marked with another Mark or Stamp, over and besides the Marks or Stamps put or to be put thereupon in pursuance of the said former Acts, or any of them, and that all Vellum, Parchment, and Paper, which hath not been, or shall not, before the said Second Day of August, be stamped or marked, in pursuance of the said former Acts, or any of them, shall (before any the Matters or Things, in respect whereof any Stamp Duty is payable hereby, and by the said former Acts, or any of them, shall be thereupon written or ingrossed, such Writing or Ingrossing being after the said Second Day of August, and within the said Term, and the Continuance of this Act) be brought to the said Head Office, and there marked and stamped with the proper Marks or Stamps, provided, used, or appointed, or to be provided or appointed, in pursuance of this Act, and of the said former Acts of Parliament, to denote the respective Duties hereby and thereby respectively charged thereupon; and if any of the said Matters

and

and Things so to be ingrossed and written, as aforesaid, shall, during the Term last mentioned, be ingrossed or written, contrary to the true Intent and Meaning hereof, upon Vellum, Parchment, or Paper, not appearing to have been duly marked or stamped according to this Act, that then, and in every such Case, there shall be due, answered, and paid (over and above the Stamp Duties payable hereby, and by the said former Acts, or any of them) for every such Matter and Thing respectively, the Sum of Five Pounds; and that no such Matter or Thing shall be available in Law or Equity, or be given in Evidence, or admitted in any Court, unless as well the said Duty hereby charged in respect thereof, as the said Sum of Five Pounds, shall be first paid to the Receiver General, for the time being, of the Stamp Duties, or his Deputy, or Clerk, and until the Vellum, Parchment, and Paper, upon which such Matter or Thing is so written or ingrossed, shall be marked or stamped, according to the Tenor and true Meaning hereof; and the said Receiver General, and his Deputy or Clerk, are hereby injoined and required, upon Payment or Tender of the said Duties, and of the said Sum of Five Pounds, and such other Sums as by the said former Acts are payable in that Behalf, to give a Receipt for such Monies, and the other proper Officers are thereupon required to

5 *l.* payable for any of the Matters and Things aforesaid, written without Stamps;

and no such Matters or Things to be of any Avail, unless as well the Stamp Duty as the 5 *l.* be paid, and the same be stamped.

5 W. & M. c. 21. §. 11.

1 Mod. Cas. 365.

mark or ſtamp ſuch Matters or Things with the proper Marks and Stamps required in that Behalf; which ſaid Sum of Five Pounds is to be applied to the ſame Uſes and Purpoſes, as the Duties hereby granted are to be applied.

Commiſſioners and Officers to be ſworn.

IX. And be it further enacted by the Authority aforeſaid, That every Commiſſioner and Officer who ſhall act in and about the managing or collecting the Stamp Duties hereby granted, ſhall, before he ſhall act in or about the ſame, take the Oath following; that is to ſay,

The Oath.

I *A. B.* do ſwear, That I will faithfully execute the Truſt repoſed in me, purſuant to the Act of Parliament made in the Twelfth Year of the Reign of His Majeſty King *George*, [intituled, *An Act for Relief of the Suitors of the High Court of* Chancery] whereby certain additional Duties are charged or made payable in reſpect of the ſeveral Matters and Things ingroſſed or written, as therein is mentioned, without Fraud or Concealment; and ſhall from time to time true Account make of my Doings therein, and deliver the ſame to ſuch Perſon or Perſons, as by the ſaid Act are impowered to receive ſuch Account; and ſhall take no Fee, Reward, or Profit whatſoever, for the Execution or Performance of the ſaid Truſt, or the Buſineſs relating thereto, from any Perſon or Perſons whatſoever, other than ſuch as by the ſaid Act is allowed of.

Which

which Oath shall or may be administred by any Two or more of the Commissioners last-mentioned, or any One or more Justices of the Peace. To be administered by, &c.

X. And be it further enacted by the Authority aforesaid, That all and every the Officer and Officers, who shall be concerned in the levying, collecting, or receiving the Duties arising by this Act, shall and do keep separate and distinct Accounts thereof, and pay the same to the Cashier of the Bank of England for the time being, who is hereby required and impowered to receive the same, and whose Receipt or Receipts shall be, from time to time, to the said Receiver General, his Deputy or Deputies, a sufficient Discharge; which Payments are to be made weekly, on Wednesday in every Week, unless it be an Holiday, and then the next Day after, which shall not be an Holiday. Officers to keep separate Accounts; and to pay the Duties into the Bank. *Sed vide postea.* Stat. 23 Geo. 2. c. 25. §. 3. Weekly.

XII. And it is hereby further enacted, That all Receivers General, Comptrollers, Collectors, and other Officers, who are or shall be concerned in the managing, raising, levying, receiving, collecting, or paying the Duties arising by this Act, or in keeping the Accounts thereof, or accounting in respect of the same, shall perform their several and respective Duties therein, as to them respectively shall appertain, under such and the like Penalties, Forfeitures, and Disabilities, for Officers to perform their Duty under Penalties in Stat. 9 W. 3. c. 44.

any Offence or Neglect therein, or for detaining or misapplying any Part of the said Monies, as are prescribed and to be inflicted by virtue of an Act of Parliament made and passed in the Ninth Year of the Reign of His late Majesty King William the Third [intituled, An Act for raising a Sum not exceeding Two Millions, upon a Fund for Payment of Annuities, after the Rate of Eight Pounds *per Centum per Annum*, and for settling the Trade to the *East Indies*] for the like Offence or Neglect in relation to the Duties upon Salt, and other Duties upon stampt Vellum, Parchment, and Paper, thereby granted, or for detaining, diverting, or misapplying, any Part of the Monies which were granted by the Act last mentioned.

All Powers, Provisions, Penalties, &c. prescribed by Stat. 9 W. 3. c. 25, or any other Act, shall be in Force with relation to the present Duties.

XIII. And be it further enacted by the Authority aforesaid, That all Powers, Provisions, Articles, Clauses, Pains of Death, and other Penalties and Forfeitures, Distribution of Penalties and Forfeitures, and all other Matters and Things prescribed, appointed, or contained in or by an Act of Parliament made in the said Ninth Year of the Reign of His said late Majesty King William the Third, [intituled, An Act for granting His Majesty, His Heirs, and Successors, further Duties upon stampt Vellum, Parchment, and Paper] or in any other Act of Parliament relating to the like Duties, which are now in Force, and not hereby altered or otherwise provided for, shall in the same Manner,

manner and Form as they now ſtand in Force, with relation to the ſaid Duties, or any of them, be of full Force and Effect with relation to the ſaid Stamp Duties hereby charged, during all the ſaid Term of Sixteen Years, and ſhall be applied, practiſed, made, and executed, for the ſecuring, raiſing, levying, collecting, executing, anſwering, and paying, the ſaid Stamp Duties hereby charged, according to the true Intent and Meaning of this Act, as fully to all Intents and Purpoſes, as if the ſame Powers, Proviſions, Articles, Clauſes, and Things, and every of them, had ſeverally and reſpectively been particularly enacted in this Act, with relation to the Stamp Duties hereby charged, and as if the Stamp Duties hereby charged had been charged by the ſaid laſt mentioned Act of the Ninth Year of His ſaid late Majeſty's Reign, or in any other ſuch Act or Acts as aforeſaid.

Receivers, &c. to exhibit their Accounts yearly to the Auditor of the Impreſt.

XIV. And be it enacted by the Authority aforeſaid, That the Receiver or Receivers General, Comptroller, or other Perſon or Perſons who are or ſhall be reſpectively employed, in the directing, receiving, collecting, or paying the Duties by this Act granted, ſhall and are hereby required, between the Second Day of Auguſt and the Twenty fifth Day of December in every Year, during the Continuance of this Act, to exhibit their reſpective yearly Accounts thereof, to His Majeſty's Au-

ditors of the Impreſt for the time being, or One of them, who ſhall and are hereby from time to time reſpectively authorized to examine upon Oath the ſaid Receiver or Receivers General, Comptroller, or other Perſon or Perſons, Accountant or Accountants, which ſhall be employed in raiſing, receiving, or collecting, the ſaid Duties hereby granted, of and concerning what Sum or Sums of Money was or were by them, or any of them, reſpectively raiſed, collected, or received, within the Time of ſuch their Accounts, and likewiſe what Part thereof was by them, or any of them, paid to the Caſhier of the Bank of England aforeſaid, and in making the ſaid Accounts to and before the ſaid Auditors, or One of them, they are to produce proper Vouchers for every Sum or Sums of Money ſo by them, or any of them, received or paid, and the ſaid Auditor ſhall have and receive of the Perſon accounting the Sum of Twenty Shillings, and no more, for every Thouſand Pounds the ſaid Accounts ſhall amount unto; the which Accounts ſo audited, ſhall be ſigned by the ſaid Auditor, and the ſame ſhall be at all Times to the ſaid Receiver General, his Deputy or Deputies, Comptroller, and all other Officers therein concerned, a full and ſufficient Warrant and Diſcharge to all Intents and Purpoſes.

Auditor's Fee, 20 *s.* for every 1000 *l.*

Anno

Anno Secundo

GEORGII II. Regis.

CAP. XXIII.

An Act for the better Regulation of Attornies and Solicitors.

[*So much thereof as relates to the Stamp Duties.*]

IV. VIII. WHICH Admiſſion [of a Solicitor in any Court of Equity, either in His Majeſty's High Court of Chancery, Court of Equity in the Exchequer Chamber, Court of the Dutchy Chamber of *Lancaſter* at *Weſtminſter*, or Courts of the Counties Palatine of *Cheſter*, *Lancaſter*, or *Durham*, or of the Great Seſſions in *Wales*, or in any other inferior Court of Equity in that Part of *Great Britain* called *England*] ſhall be written on Parchment, in the Engliſh Tongue, and in a common legible Hand, and ſigned by the Maſter of the Rolls, Two Maſters of the Chancery, the Barons of the Exchequer, the Chancellor of the Dutchy of

Admiſſion of a Solicitor in any Court of Equity, to be impreſſed with a Treble 40*s.* Stamp.

of Lancaſter, and the Judges of the ſaid other Courts of Equity reſpectively, or ſuch of them who ſhall admit ſuch Perſon to be a Solicitor, whereon a Treble Forty Shillings Stamp ſhall be firſt impreſſed, and ſhall be delivered to the Perſon ſo admitted.

A ſworn Attorney may be admitted a Solicitor without a Stamp.

XX. Provided alſo, and it is hereby further enacted, That from and after the Firſt Day of December, One thouſand ſeven hundred and thirty, any Perſon who ſhall be ſworn, admitted, and inrolled to be an Attorney in any of the ſaid Courts of King's Bench, Common Pleas, Exchequer, Counties Palatine of Cheſter, Lancaſter, and Durham, and Great Seſſions in Wales, as herein before directed, may be ſworn, admitted, and inrolled, to be a Solicitor in all, or any of the Courts of Equity aforeſaid, without any Fee for the Oath, or any Stamp to be impreſſed on the Parchment whereon ſuch Admiſſion ſhall be written, if the Maſter of the Rolls, Two Maſters of the Chancery, the Barons of the Court of Exchequer, the Chancellor of the Dutchy of Lancaſter, and the Judges of the ſaid other Courts of Equity for the time being, or any of them reſpectively, ſhall, upon examining ſuch Attorney touching his Fitneſs and Capacity to act as a Solicitor in Courts of Equity, be ſatisfied that ſuch Attorney is duly qualified to be ſo admitted.

A ſworn Solicitor in One Court of Equi-

XXI. Provided alſo, and it is hereby further enacted, That from and after the

Firſt

First Day of December, One thousand seven hundred and thirty, any Person who shall be sworn, admitted, and inrolled, to be a Solicitor in any of the said Courts of Chancery, Exchequer, Dutchy of Lancaster, Counties Palatine of Chester, Lancaster, and Durham, and Great Sessions in Wales, as herein before directed, shall and may be sworn, admitted, and inrolled, to be a Solicitor in all or any of the said other Courts of Equity, or in any inferior Court of Equity, without any Fee for the Oath, or any Stamps to be impressed on the Parchment whereon such Admission shall be written, in case the Master of the Rolls, Two Masters of the Chancery, the Barons of the Court of Exchequer, the Chancellor of the Dutchy of Lancaster, and the Judges of the said other Courts of Equity for the time being, or any of them respectively, shall, upon examining such Person touching his Fitness and Capacity to act as a Solicitor in Courts of Equity, be satisfied that such Person is duly qualified to be so admitted.

ty may be admitted in any other Court without Stamps.

XXVIII. Provided also, That this Act, or any thing herein contained, shall not extend, or be construed to extend, to the Examination, Swearing, Admission, or Inrollment, of Persons to be Solicitors of the Treasury, Customs, Excise, Post Office, Salt or Stamp Duties, or of any other Branches of His Majesty's Revenue for the time being, or of the Solicitor

This Act not to extend to the Solicitors of the Treasury, Customs, &c.

licitor of the City of London, for the time being, or of the Assistant to the Council for the Affairs of the Admiralty and Navy, but that such Solicitors and Assistants may be examined, sworn, admitted, and practise in their respective Offices only, as they might have done before the making this Act.

This Act in Force for 9 Years from 1 *June*, 1729. Continued by 12 Geo. 2. c. 13. §. 3. and 22 Geo. 2. c. 46. §. 2. to 24 *June*, 1757, and the End of the next Session.

XXIX. Provided always, and be it enacted by the Authority aforesaid, That this Act shall continue in Force, from the said First Day of June, One thousand seven hundred and twenty nine, for the Term of Nine Years, and from thence unto the End of the then next Sessions of Parliament, and no longer.

Anno

Anno Nono

GEORGII II. Regis.

Cap. XXXII.

An Act for continuing, for the Purpoſes therein mentioned, the Additional Duties upon ſtamped Vellum, Parchment, and Paper, laid by an Act paſſed in the Twelfth Year of the Reign of His late Majeſty King *George* the Firſt.

[*So much thereof as relates to the Stamp Duties.*]

I. BE it enacted, That the ſaid Duties granted by the ſaid former Act, ſhall, by virtue of this Act, be continued, and be payable and paid upon the ſeveral Writs and Law Proceedings in the ſaid former Act mentioned, for the further Term of Four Years, to be computed from the Second Day of Auguſt which ſhall be in the Year of Our Lord One thouſand ſeven hundred and forty two; and that the ſaid

Stat. 12 Geo. II. c. 33. continued for Four Years from the Second of *Auguſt*, 1742.

said former Act, and all Powers, Provisions, Penalties, Articles, and Clauses therein contained, for and concerning the said Duties, shall continue and be in full Force for the said further Term of Four Years, to commence and be computed, as aforesaid, and shall be applied, practised, and executed, for raising, levying, collecting, paying, and applying the same, as fully to all Intents and Purposes, as if all and every the Clauses, Powers, Matters, and Things in the said former Act contained, had been, or were in this Act repeated, and again particularly enacted.

Anno

Anno Undecimo

GEORGII II. Regis.

CAP. XIX.

An Act for the more effectual securing the Payment of Rents, and preventing Frauds by Tenants.

[*So much thereof as relates to the Stamp Duties.*]

XXIII. AND to prevent vexatious Replevins of Distresses taken for Rent, be it enacted by the Authority aforesaid, That from and after the said Twenty fourth Day of June, One thousand seven hundred and thirty eight, all Sheriffs, and other Officers, having Authority to grant Replevins, may and shall, in every Replevin of a Distress for Rent, take in their own Names from the Plaintiff, and Two responsible Persons as Sureties, a Bond in double the Value of the Goods distrained, (such Value to be ascertained by the Oath of One or more credible Witness

Witness or Witnesses, not interested in the Goods or Distress, which Oath the Person granting such Replevin, is hereby authorized and required to administer, and conditioned for prosecuting the Suit with Effect, and without Delay, and for duly returning the Goods and Chattels distrained, in case a Return shall be awarded, before any Deliverance be made of the Distress, and that such Sheriff or other Officer, as aforesaid, taking any such Bond, shall, at the Request and Costs of the Avowant, or Person making Conuzance, assign such Bond to the Avowant, or Person aforesaid, by indorsing the same, and attesting it under his Hand and Seal in the Presence of Two or more credible Witnesses; which may be done without any Stamp, provided the Assignment so indorsed be duly stamped before any Action brought thereupon; and if the Bond so taken and assigned be forfeited, the Avowant, or Person making Conuzance, may bring an Action, and recover thereupon in his own Name; and the Court where such Action shall be brought, may by a Rule of the same Court give such Relief to the Parties upon such Bond as may be agreeable to Justice and Reason; and such Rule shall have the Nature and Effect of a Defeazance to such Bond.

Replevin Bond may be assigned without Stamp, provided it be stamped before Action brought.

Anno decimo ſexto

GEORGII II. Regis.

CAP. XXVI.

An Act for continuing ſeveral Laws relating to the Allowance upon the Exportation of *Britiſh* made Gunpowder; to the Importation of Naval Stores from the *Britiſh* Colonies in *America*; to the additional Number of One hundred Hackney Chairs, and to the Powers given for regulating Hackney Coaches and Chairs; for puniſhing the Venders of unſtamped News-Papers; for allowing the Importation of Hemp or Flax manufactured in *Ireland*, though not ſworn to be of the Growth of *Ireland*; and for the Relief of *Bryan Blundel*, in reſpect to the Duty on ſome White Salt loſt in a Storm at Sea.

[*So much thereof as relates to the Stamp Duties.*]

V. AND whereas great Numbers of News-Papers, Pamphlets, and other Papers, ſubject and liable to the Stamp Duties, and which are not duly ſtampt according to Law, are daily ſold, hawked, carried about, uttered, and expoſed to Sale, by divers obſcure Perſons, who have no known or ſettled Habitation, to the great Loſs of the fair Trader, and the Prejudice of His Majeſty's Revenue; and as ſeveral Doubts and Difficulties have ariſen, relating to the Execution of the Laws formerly made, and now in being, for preventing of ſuch Practices, and puniſhing the Offenders; wherefore for remedying and preventing ſuch Abuſes and Offences for the future, and rendering the Laws more effectual in that Behalf; it is further enacted by the Authority aforeſaid, That in caſe any Perſon or Perſons ſhall, from and after the Firſt Day of May, One thouſand ſeven hundred and forty three, ſell, hawk, carry about, utter or expoſe to Sale, any News-Paper, or any Book, Pamphlet, or Paper, deemed or conſtrued to be a News-Paper, within the Intention and Meaning of any of the Acts of Parliament relating to the Stamp Duties now in Force, not being ſtampt or marked, as in the ſaid Acts are directed or appointed, it ſhall and may be lawful for any Juſtice of the Peace to commit every ſuch Offender, being thereof convicted before him by their own Confeſſion, or by the Oath of One or more credible

Hawkers of unſtampt News-Papers to be committed to the Houſe of Correction for 3 Months.

dible Witnels or Witnesses, to the House of Correction, for any Time not exceeding Three Months; and it shall and may be lawful for any Person to seize, apprehend, and carry before a Justice of the Peace of the County, City, Riding, Division, or Place, where such Offence shall be committed, any such Person so offending, as aforesaid, and every Person so seizing or apprehending such Offender, and carrying him or her before such Justice of the Peace as aforesaid, shall, upon Conviction of every such Offender, and producing a Certificate of such Conviction, under the Hand of such Justice (which Certificate such Justice is hereby required to give, without Fee or Reward to be taken for the same) be intitled to the Reward of Twenty Shillings, to be paid by the Receiver General of His Majesty's Stamp Duties.

Any Person may seize such Offender, and carry him before a Justice of the Peace;

and be intitled to 20*s.* Reward for every Offender convicted.

Anno decimo octavo

GEORGII II. Regis.

Cap. XXII.

An Act for granting to His Majeſty the Sum of Eight hundred thouſand Pounds out of the Sinking Fund; and for granting a Sum remaining in the Exchequer, ariſen by the Surplus of the Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thouſand ſeven hundred and forty five; and for the further appropriating the Supplies granted in this Seſſion of Parliament; and for giving further Time for the Payment of Duties omitted to be paid for the Indentures or Contracts of Clerks and Apprentices, and for the further enforcing the Payment of the ſaid Duties.

[*So much thereof as relates to the Stamp Duties.*]

XXIII. AND whereas by Two ſeveral Acts of Parliament made and paſſed in the Eighth and Ninth Years of the Reign of Her late Majeſty Queen *Anne*, certain Rates and Duties to be under the Management of the Commiſſioners for the Stamp Duties, were charged and directed to be levied and continued, for or in reſpect of Monies given, paid, or contracted for, with Clerks, Apprentices, or Servants, to be paid at ſuch Times, and in ſuch Manner, and under ſuch Penalties, as in and by the ſaid ſeveral Acts are reſpectively mentioned, expreſſed, and provided: And whereas ſeveral Perſons have, through Neglect or Inadvertency, omitted to pay the ſeveral Rates and Duties payable in that Behalf, and to have the Indentures or Contracts ſtamped within the Times for thoſe Purpoſes reſpectively limited by the ſaid Acts, whereby ſuch Clerks, Apprentices, or Servants, and their Maſters or Miſtreſſes reſpectively, have incurred, and may be ſubject to ſeveral Penalties, Forfeitures, and Diſabilities; 8 Annæ, c. 9. 9 Annæ, c. 21.

it is therefore further enacted by the Authority aforeſaid, That upon Payment of the ſeveral Rates and Duties ſo omitted or neglected to be paid, as aforeſaid, on or before the First Day of Auguſt, One thouſand ſeven hundred and forty five, to the Perſon or Perſons to whom the ſame ought to be paid, purſuant to the ſaid Act; and upon tendering to be ſtampt ſuch Indentures or Contracts ſo omitted to be ſtampt at the ſame Time, or at any Time before the Twenty ninth Day of September, One thouſand ſeven hundred and forty five, Further Time for Payment of Duties for Indentures, to *Auguſt* 1, 1745; and for ſtamping Indenture to *Sept.* 29, 1745.

five, the ſame Indentures or Contracts ſhall be good and available in Law and Equity, and may be given in Evidence, in any Court whatſoever; and the Clerks, Apprentices, or Servants therein named, ſhall be capable of following and exerciſing their reſpective intended Trades or Employments, as fully as if the Rates and Duties ſo omitted, had been duly paid, within the reſpective Times, in the ſaid former Acts, or either of them, limited and appointed; and the Perſons who have incurred any Penalties, by the Omiſſions aforeſaid, upon Payment of ſuch Rates and Duties, as aforeſaid, within the Time before limited, are hereby acquitted and diſcharged from the ſaid Penalties; any thing in the ſaid Two former Acts, or either of them, contained to the contrary notwithſtanding.

Maſter, &c. neglecting to pay the Duty in time, to forfeit double the Duty;

XXIV. And for the better enforcing the Payment of the Rates and Duties directed to be levied and paid by the ſaid former Acts; it is hereby further enacted by the Authority aforeſaid, That from and after the Twenty fourth Day of June, in the Year of our Lord One thouſand ſeven hundred and forty five, if any Maſter or Miſtreſs ſhall neglect to pay the ſaid Rates and Duties for Clerks, Apprentices, or Servants, within the reſpective Times, in and by the former Acts limited and appointed in that Behalf, according to the true Intent

and weaning of the same, every such Master and Mistress shall, for every such Neglect, forfeit and pay double the Rates and Duties charged and directed to be paid and levied by the said former Acts, or either of them (over and above all Penalties and Forfeitures thereby inflicted) for all Monies which shall at any Time or Times, after the said Twenty fourth Day of June, One thousand seven hundred and forty five, be given, paid, contracted, or agreed for, with or in relation to every such Clerk, Apprentice, or Servant; which said Penalties and Forfeitures, directed to be levied by this present Act, shall be paid by the said Masters or Mistresses respectively, and shall be recovered, paid, and applied, in such and the same Manner as any Penalties or Forfeitures, inflicted by the said former Acts, or either of them, are thereby directed to be recovered, levied, paid, or applied.

besides former Penalties;

how to be recovered.

XXV. And it is hereby further enacted, That if any Master or Mistress of any such Clerk, Apprentice, or Servant respectively, shall neglect to pay the said Rates and Duties so charged by the said former Acts, or either of them, within the respective Times therein limited in that Behalf, whereby the Penalties or Forfeitures incurred by virtue of this Act, will become charged upon, and be payable by them respectively; and any such Clerk, Apprentice, or Servant

Master, &c. neglecting to pay Duty in time,

and Clerk, Apprentice, &c. paying Duty and Penalty within 1 Year after;

respectively, shall and do in that Case pay, or cause to be paid, the Rates and Duties charged by the said former Acts, or either of them; and also the Penalties and Forfeitures inflicted and incurred by this present Act, at any Time within One Year after the same shall so respectively become charged, incurred, and made payable by virtue of this Act, as aforesaid (such Master or Mistress not having then paid the said Rates, Duties, Penalties, and Forfeitures respectively, although required by such Clerk, Apprentice or Servant so to do) then, and in such Case, it shall and may be lawful to and for any such Clerk, Apprentice, or Servant, within Three Months after such Payment of the said Rates, Duties, Penalties, and Forfeitures respectively, by him, her, or them, as aforesaid, to demand of his or her Master or Mistress, or his, her, or their Executors or Administrators, such Sum or Sums of Money, as was or were paid to such Master or Mistress, for or in respect of such Clerkship, Apprenticeship, or Servitude; and in case such Sum or Sums of Money shall not be paid within Three Months after such Demand thereof made, it shall and may be lawful to and for any such Clerk, Apprentice, or Servant, to sue for and recover the same, with Full Costs of Suit, against such Master or Mistress, his, her, or their Executors or Administrators, by Action of Debt, Bill, Plaint,

the Master, &c. not having paid the same, though requested,

the Clerk, Apprentice, &c. may recover the Money paid on his Account to the Master, &c. against his Master, his Executors, &c.

with Costs of Suit, by Action of Debt, &c.

Plaint, or Information, in any of His Majesty's Courts of Record at Westminster, wherein no Essoign, Protection, Wager of Law, or more than One Imparlance shall be allowed; and every such Clerk, Apprentice, or Servant shall and may immediately after Payment of such Rates, Duties, Penalties, and Forfeitures as aforesaid, be discharged from his, her, or their Clerkship, Apprenticeship, and Service respectively; and from all Actions, Penalties, Forfeitures, and Damages, for not serving the Time, for which he, she, or they were respectively bound, contracted for, or agreed to serve such Master or Mistress respectively.

and be discharged from his Service, &c.

XXVI. Provided always, and it is hereby further enacted and declared, That every such Clerk, Apprentice, or Servant, shall avail him or herself, and have such and the same Benefit and Advantage of the Time he or she shall respectively have continued with, and served such Master or Mistress respectively, as he or she could or might have done, in case of any Assignment or Turning over to any new or other Master or Mistress.

Such Clerks, Apprentices, &c. to have the same Benefit of their Time as in case of turning over to a new Master, &c.

Nono

Anno vicesimo

GEORGII II. Regis.

Cap. XLV.

An Act to continue several Laws relating to the Manufactures of Sail-cloth and Silk; to give further Time for the Payment of Duties omitted to be paid for the Indentures or Contracts of Clerks and Apprentices, and for better securing the Payment of the said Duties; and declaring that Prize Ships lawfully condemned shall be deemed *British* built Ships; and for allowing Prize Goods to be landed and secured in proper Warehouses, without Payment of any Duty, until it can be determined whether they are fit for Exportation or Home Consumption.

[*So much thereof as relates to the Stamp Duties.*]

IV. AND whereas by Two several Acts of Parliament made and passed in the Eighth and Ninth Years of the Reign of Her late Majesty Queen *Anne*, certain

8 Ann. c. 9.
9 Ann. c. 21.

certain Rates and Duties, to be under the Management of the Commiſſioners for the Stamp Duties were charged and directed to be levied or continued, for or in reſpect of Monies given, paid, or contracted for, with Clerks, Apprentices, or Servants, to be paid at ſuch Times, and in ſuch Manner, and under ſuch Penalties, as in and by the ſaid ſeveral Acts are reſpectively mentioned, expreſſed, and provided: And whereas by an Act made and paſſed in the Eighteenth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty the Sum of Eight hundred thouſand Pounds out of the Sinking Fund, and for granting a Sum remaining in the Exchequer, ariſen by the Surplus of the Duties upon Malt, Mum, Cyder, and Perry, for the Service of the Year One thouſand ſeven hundred and forty five; and for the further appropriating the Supplies granted in this Seſſion of Parliament; and and for giving further Time for the Payment of Duties omitted to be paid for the Indentures or Contracts of Clerks and Apprentices; and for the further enforcing the Payment of the ſaid Duties*; after taking Notice of the ſaid Two former Acts, and that ſeveral Perſons had, through Neglect or Inadvertency, omitted to pay the ſeveral Rates and Duties payable in that Behalf; and to have the Indentures or Contracts ſtamped within the Times, for thoſe Purpoſes reſpectively limited by the ſaid Acts, whereby ſuch Clerks, Apprentices, or Servants, and their Maſters or Miſtreſſes reſpectively, had incurred, and might be ſubject to ſeveral Penalties, 18 Geo. 2. c. 22.

Forfeitures,

Forfeitures, and Diſabilities; it is therefore enacted, That upon Payment of the ſeveral Rates and Duties ſo omitted or neglected to be paid as aforeſaid, on or before the Firſt Day of *Auguſt*, One thouſand ſeven hundred and forty five, and tendering to be ſtamped ſuch Indentures or Contracts ſo omitted to be ſtamped at the ſame Time, or at any Time before the Twenty ninth Day of *September*, One thouſand ſeven hundred and forty five, the ſame Indentures or Contracts ſhould be good and available in Law and Equity, and might be given in Evidence; and the Clerks, Apprentices, or Servants therein named, ſhould be capable of following and exerciſing their reſpective intended Trades and Employments, as fully as if the Rates and Duties ſo omitted, had been duly paid within the reſpective Times in the ſaid former Acts limited and appointed, and the Perſons who had incurred any Penalties by the Omiſſions aforeſaid, upon Payment of ſuch Rates and Duties as aforeſaid, within the Time thereby before limited, were thereby acquitted and diſcharged from the ſaid Penalties: And it was thereby further enacted, That after the Twenty fourth Day of *June*, One thouſand ſeven hundred and forty five, if any Maſter or Miſtreſs ſhould neglect to pay the ſaid Rates and Duties for Clerks, Apprentices, or Servants, within the reſpective Times, in and by the former Acts limited and appointed in that Behalf, according to the true Intent and Meaning of the ſame; every ſuch Maſter and Miſtreſs ſhould, for every ſuch Neglect, forfeit and pay double the Rates and Duties charged

and

and directed to be paid and levied by the ſaid former Acts, or either of them (over and above all Penalties and Forfeitures thereby inflicted) for all Monies which ſhould, at any Time or Times, after the ſaid Twenty fourth Day of *June*, One thouſand ſeven hundred and forty five, be given, paid, contracted, or agreed for, with, or in relation to every ſuch Clerk, Apprentice, or Servant, to be recovered, paid, and applied, in ſuch Manner, as is therein mentioned: And it was thereby further enacted, That if any Maſter or Miſtreſs of any ſuch Clerk, Apprentice, or Servant reſpectively, ſhould neglect to pay the ſaid Rates and Duties ſo charged by the ſaid former Acts, or either of them, within the reſpective Times therein limited in that Behalf, whereby the Penalties and Forfeitures incurred by the ſaid Act of the Eighteenth Year of His preſent Majeſty, would become charged upon, and be payable by them reſpectively; and any ſuch Clerk, Apprentice, or Servant reſpectively, ſhould in that Caſe pay or cauſe to be paid the Rates and Duties charged by the ſaid former Acts, or either of them, and alſo the Penalties and Forfeitures inflicted and incurred by the ſaid Act of the Eighteenth Year of His preſent Majeſty, at any Time within One Year after the ſame ſhould ſo reſpectively become charged, incurred, and made payable, by virtue of the ſame Act, as aforeſaid (ſuch Maſters or Miſtreſſes not having then paid the ſaid Rates, Duties, Penalties, and Forfeitures reſpectively, although required by ſuch Clerk, Apprentice, or Servant ſo to do) then, and in ſuch

ſuch Caſe, it ſhould and might be lawful to and for any ſuch Clerk, Apprentice, or Servant, within Three Months after ſuch Payment of the ſaid Rates, Duties, Penalties, and Forfeitures reſpectively by him, her, or them as aforeſaid, to demand of his or her Maſter or Miſtreſs, or his, her, or their Executors or Adminiſtrators, ſuch Sum or Sums of Money as was or were paid to ſuch Maſter or Miſtreſs for or in reſpect of ſuch Clerkſhip, Apprenticeſhip, or Servitude; and in caſe ſuch Sum or Sums of Money ſhould not be paid within Three Months after ſuch Demand thereof made, it ſhould and might be lawful to and for ſuch Clerk, Apprentice, or Servant, to ſue for and recover the ſame, with full Coſts of Suit, againſt ſuch Maſter or Miſtreſs, his, her, or their Executors or Adminiſtrators, by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, wherein no Eſſoign, Protection, Wager at Law, or more than One Imparlance ſhould be allowed; and every ſuch Clerk, Apprentice, or Servant, ſhould and might, immediately after Payment of ſuch Rates, Duties, Penalties, and Forfeitures as aforeſaid, be diſcharged from his, her, or their Clerkſhip, Apprenticeſhip, and Service reſpectively, and from all Actions, Penalties, Forfeitures, and Damages, for not ſerving the Time for which, he, ſhe, or they were reſpectively bound, contracted for, or agreed to ſerve ſuch Maſter or Miſtreſs reſpectively: And it was thereby further enacted and declared, That every ſuch Clerk, Apprentice, or Servant, ſhould

ſhould avail him or herſelf, and have ſuch and the ſame Benefit and Advantage of the Time he or ſhe ſhould reſpectively have continued with, and ſerved ſuch Maſter or Miſtreſs reſpectively, as he or ſhe could or might have done, in caſe of any Aſſignment or turning over to any new or other Maſter or Miſtreſs: And whereas ſeveral Maſters and Miſtreſſes do ſtill frequently neglect and omit to pay the ſaid ſeveral Rates and Duties payable in that Behalf, whereby they have rendered themſelves and their reſpective Clerks, Apprentices, and Servants, ſubject and liable to ſeveral Penalties, Forfeitures, and Diſabilities: Now for preventing the ſaid Inconveniencies, and for the better enforcing the Payment of the ſaid Rates and Duties for the future, **be it enacted by the Authority aforeſaid, That if any Maſter or Miſtreſs, who at any Time heretofore ſhall have neglected to pay the ſaid Rates and Duties for Clerks, Apprentices, or Servants, ſhall, on or before the Twenty ninth Day of** September, **One thouſand ſeven hundred and forty ſeven, pay the double Rates and Duties directed to be forfeited and paid by the ſaid Act, of the ſaid Eighteenth Year of the Reign of His preſent Majeſty, unto the Perſon or Perſons to whom the ſame ought to be paid purſuant to the ſame Act, and ſhall tender to be ſtamped ſuch Indentures or Contracts ſo omitted to be ſtamped, at the ſame Time, or at any Time before the Twenty**

Further Time given for the Payment of Duties omitted to be paid for the Indentures or Contracts of Clerks and Apprentices, upon Payment of double Duties, &c.

Twenty fifth Day of December, One thouſand ſeven hundred and forty ſeven, then, and in ſuch Caſe, the ſame Indentures and Contracts ſhall be good and available in Law and Equity, and may be given in Evidence in any Court whatſoever; and the Clerks, Apprentices, or Servants therein named, ſhall be capable of following and exerciſing their reſpective intended Trades or Employments, as fully as if the Rates and Duties ſo omitted, had been duly paid within the reſpective Times in the ſaid former Acts, or either of them, limited and appointed; and all and every Perſon and Perſons, who ſhall have incurred any Penalties by the Omiſſions aforeſaid, upon Payment of ſuch double Rates and Duties as aforeſaid, within the Time before limited, are hereby acquitted and diſcharged from the ſaid Penalties; any thing in the ſaid two former Acts, or either of them, contained to the contrary notwithſtanding.

Penalties incurred by the Omiſſions aforeſaid diſcharged upon Payment of double Duties.

V. And it is hereby further enacted, That from and after the Twenty fourth Day of June, One thouſand ſeven hundred and forty ſeven, if any Maſter or Miſtreſs, who, by reaſon of ſuch Neglect as aforeſaid, ſhall become liable to forfeit and pay the ſaid double Rates and Duties as aforeſaid, ſhall reſpectively pay the ſaid double Rates and Duties unto the Perſon or Perſons to whom the

If Maſter, &c. liable to double Duty, ſhall pay the ſame, and tender Indentures, &c. to be ſtamped within Two Years after the End of the Apprenticeſhip, &c.

ſame ought to be paid in purſuance of the ſaid former Acts, and alſo tender the Indentures or Contracts, to be ſtamped at any Time within Two Years after the End or Determination of the Apprenticeſhip or Service of any ſuch Clerk, Apprentice, or Servant reſpectively, and before any Suit or Proſecution ſhall have been commenced for recovering any of the Penalties and Forfeitures inflicted and incurred by the ſaid former Acts, or any of them, then, and in ſuch Caſe, the Indentures or Contracts of ſuch Clerk, Apprentice, or Servant, reſpectively, ſhall be good and available in Law and Equity, and may be given in Evidence in any Court whatſoever; and the Clerks, Apprentices, or Servants therein named, ſhall be capable of following and exerciſing their reſpective intended Trades or Employments, as fully as if the Rates and Duties ſo omitted, had been duly paid within the reſpective Times in the ſaid former Acts, or any of them, limited or appointed; and all and every Perſon and Perſons, who ſhall have incurred any Penalties by the Omiſſions aforeſaid, upon Payment of ſuch double Rates and Duties as aforeſaid, within the reſpective Times herein laſt before limited in that Behalf, ſhall be, and they are hereby acquitted and diſcharged of and from the ſaid Penalties and Forfeitures; any thing in

and before Suit for Penalty commenced,

Indentures to be good in Law, &c.

and every Perſon who had incurred any Penalties by Omiſſions, diſcharged.

the ſaid former Acts, or any of them, contained to the contrary notwithſtanding.

If Maſter, &c. liable to double Duty ſhall not pay the ſame within Three Months after Requeſt, by Clerk, Apprentice, &c.

VI. And it is hereby further enacted, That if any Maſter or Miſtreſs ſhall, by reaſon of any ſuch Neglect as aforeſaid, become liable to forfeit and pay ſuch double Rates and Duties as aforeſaid, and any ſuch Clerk, Apprentice, or Servant reſpectively, ſhall and do, at any Time after ſuch Forfeiture incurred, either in the Preſence of One or more credible Witneſs or Witneſſes, or by Writing under the Hand of ſuch Clerk, Apprentice, or Servant reſpectively, ſigned in the Preſence of One or more credible Witneſs or Witneſſes, require his or her Maſter or Miſtreſs reſpectively to pay the ſaid double Rates or Duties ſo incurred as aforeſaid, and ſuch Maſter or Miſtreſs ſhall not within Three Months after ſuch Requeſt pay the ſame, and any ſuch Clerk, Apprentice, or Servant, ſhall, at any Time within Two Years after the Determination of his Clerkſhip, Apprenticeſhip, or Servitude, pay the ſaid double Rates and Duties ſo forfeited and incurred, and not paid by his or her Maſter or Miſtreſs reſpectively as aforeſaid, then, and in ſuch Caſe, it ſhall and may be lawful to and for any ſuch Clerk, Apprentice, or Servant, within Three Months after ſuch Payment of the ſaid double Rates and Duties by him, her,

and the Clerk, Apprentice, &c. ſhall pay the ſame within Two Years after Expiration of Clerkſhip, &c.

her, or them, as aforesaid, to demand of his or her Master or Mistress, or his, her, or their Executors or Administrators, double the Sum or Sums of Money, or other Consideration respectively given, paid, and agreed, or contracted to be paid to such Master or Mistress, for or in respect of such Clerkship, Apprenticeship, or Servitude; and in case such Sum or Sums of Money shall not be paid within Three Months after such Demand thereof made, it shall and may be lawful to and for any such Clerk, Apprentice, or Servant, to sue for, and recover the same, with full Costs of Suit, against such Master or Mistress, his, her, or their Executors or Administrators, by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at Westminster, wherein no Essoign, Protection, or Wager of Law, or more than One Imparlance shall be allowed; and every such Clerk, Apprentice, or Servant, so paying such double Rates or Duties as aforesaid, shall and may, immediately after Payment thereof respectively, and upon signifying, by Writing under his or her Hand, that he or she desires to be discharged from his, her, or their Clerkship, Apprenticeship, and Service respectively, shall be accordingly discharged from the same respectively, and from all Actions, Penalties, Forfeitures, and Damages, for

he may recover double the Money given to his Master, &c. with him, of his Master, &c. his Heirs, &c.

with full Costs of Suit, by Action of Debt, &c.

and be discharged from his Clerkship, Apprenticeship, &c. if he require it;

not ſerving the Time for which he, ſhe, or they, were reſpectively bound, contracted for, or agreed to ſerve ſuch Maſter or Miſtreſs reſpectively.

and to have the ſame Benefit of the Time of his Service, as if he had been turned over to a new Maſter.

VII. Provided always, and it is hereby further enacted and declared, That every ſuch Clerk, Apprentice, or Servant, ſhall avail him or herſelf, and have ſuch and the ſame Benefit and Advantage of the Time he or ſhe ſhall reſpectively have continued with and ſerved ſuch Maſter or Miſtreſs reſpectively, as he or ſhe could or might have done, in caſe of any Aſſignment or turning over to any new or other Maſter or Miſtreſs.

Where Proſecution commenced againſt Maſter, &c. for any Penalty, the Clerk, Apprentice, &c. to pay the double Duty within Two Years after Expiration of Clerkſhip, &c.

VIII. Provided always, That in caſe where any Proſecution ſhall be commenced againſt any Maſter or Miſtreſs, for recovering any of the Penalties and Forfeitures inflicted and incurred by the ſaid former Acts, or any of them, the Clerk, Apprentice, or Servant of ſuch Maſter or Miſtreſs reſpectively, ſhall pay ſuch double Rates and Duties, at any Time within Two Years after the End of his, her, or their Clerkſhip, Apprenticeſhip, or Servitude, and every ſuch Clerk, Apprentice, or Servant reſpectively, ſhall, upon Payment of ſuch double Rates and Duties as aforeſaid, be capable and qualified to follow and exerciſe his, her, and their reſpective Trades and Employments; and the Indentures or Contracts of ſuch Clerk, Apprentice,

and be thereupon enabled to follow his Trade, &c.

and Indentures, to be good in Law.

prentice, and Servant respectively, shall be good and available in Law and Equity, and may be given in Evidence in any Court whatsoever; any thing in this or the said former Acts, or any of them, contained to the contrary notwithstanding.

Anno vicesimo tertio

GEORGII II. Regis.

Cap. XXV.

An Act for making good a Deficiency upon the Revenue of the Office of Keeper or Clerk of the Hanaper, and for preventing any future Deficiency therein, to answer the publick Services provided for out of the same; and for augmenting the Income of the Office of Master or Keeper of the Rolls.

[*So much thereof as relates to the Stamp Duties.*]

Statutes 12 Geo. I. c. 33. and Stat. 9 Geo. 2. c. 32. revived and made perpetual.

II. AND be it further enacted, That the said Duties granted by the said Act of the Twelfth Year of the Reign of His late Majesty [*i. e.* Stat. 12 Geo. 1. c. 33. before set forth, fo. 284] for the Term of Sixteen Years, and continued by the said Act of the Ninth Year of the Reign of His present Majesty [*i. e.* Stat.

Stat. 9 Geo. 2. c. 32. before ſet forth, fo. 301] for the farther Term of Four Years, and which expired in the Month of Auguſt, One thouſand ſeven hundred and forty ſix, ſhall be, and the ſame are hereby revived, and ſhall by virtue of this Act be payable and paid upon the ſeveral Writs and Law Proceedings in the ſaid former Acts mentioned, from the Twenty fourth Day of June, which ſhall be in the Year of Our Lord One thouſand ſeven hundred and fifty, for ever, and that all the Penalties, Powers, Remedies, Proviſions, and Directions, in the ſaid former Acts provided and contained, for and concerning the raiſing, levying, collecting, ſecuring, and managing the ſame, and defraying the Expences thereof, ſhall be revived, and be, from time to time, and at all Times from thenceforth, applied, exerciſed, practiſed, and executed, as fully to all Intents and Purpoſes, as if the ſame had been, or were in this Act repeated, and again particularly enacted.

Officers to keep a diſtinct Account of the Duties, and pay the ſame into Exchequer weekly.

III. And it is hereby further enacted by the Authority aforeſaid, That all and every the Officer and Officers who ſhall be concerned in the raiſing, levying, collecting, receiving, managing, and applying the Duties ariſing by virtue of and under this Act, ſhall and do keep ſeparate and diſtinct Accounts there-

of, and pay the ſame into the Receipt of His Majeſty's Exchequer at Weſtminſter, weekly on every Wedneſday, unleſs it be an Holiday, and in that Caſe on the next Day after, which ſhall not be an Holiday.

Anno

Anno viceſimo tertio

GEORGII II. Regis.

CAP. XXVI.

An Act to continue ſeveral Laws for the better regulating of Pilots, for the conducting of Ships and Veſſels from *Dover*, *Deal*, and *Iſle of Thanet*, up the River of *Thames* and *Medway*; and for permitting Rum, or Spirits of the *Britiſh* Sugar Plantations, to be landed before the Duties of Exciſe are paid thereon; and to continue and amend an Act for preventing Frauds in the Admeaſurement of Coals within the City and Liberty of *Weſtminſter*, and ſeveral Pariſhes near thereunto; and to continue ſeveral Laws for preventing Exactions of Occupiers of Locks and Wears upon the River *Thames* Weſtward; and for aſcertaining the Rates of Water Carriage upon the ſaid River; and for the better Regulation and Govern-

ment

ment of Seamen in the Merchants Service; and alſo to amend ſo much of an Act made in the Firſt Year of the Reign of King *George* the Firſt, as relates to the better Preſervation of Salmon in the River *Ribble*; and to regulate Fees in Trials at Aſſizes, and *Niſi Prius*, upon Records iſſuing out of the Office of Pleas of the Court of *Exchequer*, and for the apprehending of Perſons in any County or Place, upon Warrants granted by Juſtices of the Peace in any other County or Place; and to repeal ſo much of an Act made in the Twelfth Year of the Reign of King *Charles* the Second, as relates to the Time during which the Office of Exciſe is to be kept open each Day, and to appoint for how long Time the ſame ſhall be kept open upon each Day for the future; and to prevent the ſtealing or deſtroying of Turnips; and to amend an Act made in the Second Year of His preſent Majeſty, for better Regulation of Attornies and Solicitors.

[*So much thereof as relates to the Stamp Duties.*]

XV. AND whereas by an Act of Parliament made and paſſed in the Second Year of the Reign of His preſent Majeſty [intituled, *An Act for the better*

better Regulation of Attornies and Solicitors] it was enacted, That from and after the First Day of *December*, One thouſand ſeven hundred and thirty, any Perſon who ſhould be ſworn, admitted, and inrolled, to be an Attorney in any of His Majeſty's Courts of *King's Bench*, *Common Pleas*, *Exchequer*, Counties Palatine of *Cheſter*, *Lancaſter*, and *Durham*, and Great Seſſions in *Wales*, as is therein directed, might be ſworn, admitted, and inrolled, to be a Solicitor in all or any of the Courts of Equity, in the ſaid Act ſpecified, without any Fee for the Oath, or any Stamp to be impreſſed on the Parchment whereon ſuch Admiſſion ſhould be written, if the Maſter of the *Rolls*, Two Maſters of the *Chancery*, the Barons of the Court of *Exchequer*, the Chancellor of the Dutchy of *Lancaſter*, and the Judges of the other Courts of Equity, in the ſaid Act mentioned for the time being, or any of them reſpectively, ſhould upon examining ſuch Attorney, touching his Fitneſs and Capacity to act as a Solicitor in Courts of Equity, be ſatisfied that ſuch Attorney is duly qualified to be ſo admitted: But there being no Proviſion made in the ſaid in Part recited Act, for admitting Perſons (who had been, or ſhall be ſworn, admitted, and inrolled Solicitors of any of the Courts of Equity in the ſaid Act mentioned) Attornies of any of His Majeſty's Courts of Law therein alſo mentioned, although ſuch Solicitor ſhould be duly qualified in all other Reſpects; Wherefore, and to ſupply ſuch Omiſſions, **be it enacted by the Authority aforeſaid, That from and after the**

A Solicitor in any of the Courts of Equity at *Westminster* may be admitted an Attorney of the *King's Bench* or *Common Pleas*, without Stamps.

the Second Day of May, One thousand seven hundred and fifty, any Person who hath been already, or who at any Time or Times hereafter shall be sworn, admitted, and inrolled a Solicitor, in any of His Majesty's Courts of Equity at Westminster, in such Manner as by the said Act is directed, may be sworn, admitted, and inrolled, to be an Attorney of His Majesty's Court of King's Bench or Common Pleas at Westminster, without any Fee for the Oath, or any Stamp to be impressed on the Parchment, whereon such Admission shall be written (his having been sworn, admitted, and inrolled a Solicitor, in any of the Courts of Equity afore-mentioned notwithstanding) if the Judges of the said Courts of King's Bench or Common Pleas, for the time being, or any of them respectively, shall, upon examining such Solicitor, touching his Fitness and Capacity to act as an Attorney in the said respective Courts, be satisfied that such Solicitor is duly qualified to be sworn, admitted, and inrolled an Attorney, pursuant to the said in Part recited Act, and other the Laws now in Force concerning Attornies and Solicitors.

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TO THE

STATUTES now in Force,

Relating to the

STAMP-DUTIES.

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	0	0	6	9 W. 3. c. 25. §. 37.
	0	0	6	12 A. ſt. 2. c. 9. §. 21. n
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2. For every Pair of Dice made fit for Sale, or imported into *Great Britain* ——	0	5	0	9 A. c. 23. §. 39.
3. All Pieces of Ivory, Bone, *&c.* uſed for any Game, with any Marks thereon to denote any Chance, to be deemed Dice, and ſubject to Duty				10 A. c. 19. §. 168.
4. If more than 6 Chances on any One of ſuch Pieces, ſuch One Piece to be ſubject to Duty of	0	5	0	10 A. c. 19. §. 168.
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C.	l.	s.	d. q.	Statutes at Large,
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				4. *Certificate*

	l.	s.	d. q.	Statutes at Large.
C.				
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3. Exempted from 2d additional Duty ——				12 A. ſt. 2. c. 9. §. 21.

C.	l.	s.	d. q.	Statutes at Large.
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2. Clerk or Officer in any Publick Office, guilty of any Fraud in Reſpect of the Duty, ſhall forfeit his Office and	5	0	0	5 W. & M. c. 21. §. 11. 6 W. 3. c. 12. §. 7.
3. His Office and	10	0	0	9 W. 3. c. 25. §. 59.
4. Clerk, whoſe Duty it is, neglecting to enter, *&c.* any Action, Plaint, Appearance, Admiſſion, or other Thing chargeable with the Duty within 4 Months after he ſhall have received Money for, or promiſed to do ſame, or before any ſubſequent Proceeding ſhall be had; or tranſacting any further Proceeding ſubſequent or relating to ſuch Action, *&c.* before ſame ſhall have been entered, *&c.* ſhall forfeit	20	0	0	1 A. ſt. 2. c. 22. §. 1.
5. But no Penalty, if ſuch Action, *&c.* ought to have been entered, *&c.* before by any other Perſon				5 A. c. 19. §. 29.
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C.	l.	s.	d. q.	Statutes at Large
Clerks, Apprentices, and *Servants.*				
1. For every 20*s.* of every Sum of 50*l.* or under, given, *&c.* with any Clerk, Apprentice, or Servant, to learn any Profeſſion, Trade, or Employment, to be paid by the Maſter or Miſtreſs	0	0	6	8 A. c. 9. §. 32.
2. For every 20*s.* of every Sum amounting to more than 50*l.*	0	1	0	8 A. c. 9. §. 32.
3. The full Sum received, *&c.* with any ſuch Clerk, *&c.* to be written in Words at Length in Indenture, *&c.* to bear Date the Day of executing, under Penalty on Maſter or Miſtreſs of double the Sum				8 A. c. 9. §. 35.
4. All Indentures, *&c.* containing the Sum, *&c.* executed within the Bills of Mortality, to be brought to the Head Office, the Duty paid to the Receiver General, and Indenture, *&c.* ſtamped within One Month from the Date				8 A. c. 9. §. 36.
5. If executed out of the Bills of Mortality, to be brought either to the Head Office, or to ſome Collector, *&c.* reſiding out of the Bills of Mortality, within 2 Months after the Date, and Duty then paid				8 A. c. 9. §. 37.

C.	l.	s.	d. q.	Statutes at Large.
6. And if Duty paid to Receiver General, Indenture, &c. to be ſtamped; if to ſuch Collector, &c. he to indorſe a Receipt in Words at Length				8 A. c. 9. §. 37.
7. And Indenture, &c. ſo indorſed to be brought to Head Office, and ſtamped within Three Months from the Date, if executed within 50 Miles of the Bills of Mortality; and within Six Months, if executed at a greater Diſtance —				8 A. c. 9. §. 38.
8. All Indentures, &c. wherein the full Sum, &c. not inſerted, or whereupon the Duties ſhall not be paid, or which ſhall not be ſtamped within the Time aforeſaid, void; and the Clerk, &c. not capable of the Freedom of any City, &c. or of following the Profeſſion, &c.				8 A. c. 9. §. 39.
9. Money received with any Apprentice or Servant put out at the Expence of any Pariſh or Townſhip, or out of any publick Charity, exempted				8 A. c. 9. §. 40.
10. No Indenture, &c. to be admitted in Evidence, unleſs the Party firſt make Oath, that the Sum inſerted was all that was given, &c.				8 A. c. 9. §. 43.

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	l.	s.	d. q.	Statutes at Large.
11. Where any thing beſides Money is given, &c. with ſuch Clerk, &c. Duty ſhall be paid for the full Value of ſuch Thing, in like Manner, and under like Penalties as for Money given, &c.				8 A. c. 9. §. 45.
12. Maſter or Miſtreſs neglecting to pay Duty, forfeit	50	0	6	9 A. c. 21. §. 66.
13. Maſter, &c. neglecting to pay the Duty in Time, to forfeit double the Duty, beſides former Penalties, and to be recovered, &c. as former Penalties				18 G. 2. c. 22. §. 24.
14. Maſter, &c. neglecting to pay Duty in Time, and Clerk, Apprentice, &c. paying ſame and Penalties within 1 Year after (the Maſter, &c. not having paid ſame, though requeſted) the Clerk, Apprentice, &c. may recover of the Maſter, his Executors, &c. the Money paid on his Account to the Maſter, &c. with Coſts, and be diſcharged from his Service, &c.				18 G. 2. c. 22. §. 25.
15. And have ſame Benefit of his Time, as in caſe of being turned over to a new Maſter—				18 G. 2. c. 22. §. 26.

16. If

C.	l.	s.	d.	q.	Statutes at Large.
16. If Maſter, &c. liable to double Duty, ſhall pay ſame, and tender Indentures, &c. to be ſtamped within 2 Years after End of Apprenticeſhip, &c. (and before Suit for Penalty) Indentures, &c. to be good in Law, and every Perſon, who had incurred any Penalty by Omiſſion, diſcharged ——					20 G. 2. c. 45. §. 5.
17. If Maſter, &c. liable to double Duty, ſhall not pay ſame within 3 Months after Requeſt by Clerk, Apprentice, &c. and the Clerk, Apprentice, &c. ſhall pay ſame within 2 Years after Expiration of Clerkſhip, &c. he may recover of the Maſter, his Executors, &c. double the Money paid on his Account to the Maſter, &c. with Coſts, &c. and be diſcharged from his Service, &c. ——					20 G. 2. c. 45. §. 6.
18. And have ſame Benefit of his Time as if turned over to a new Maſter—					20 G. 2. c. 45. §. 7.
19. Where Proſecution commenced againſt the Maſter, &c. for any Penalty, the Clerk, Apprentice, &c. to pay double the Duty within 2 Years after the Expiration of the Clerkſhip, &c. and be thereby enabled to follow his Trade, &c. and Indentures good in Law. See *Penalty*, 40.					20 G. 2. c. 45. §. 8.

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	l.	s.	d. q.	Statutes at Large.
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2. Diverting or miſapplying Money, forfeits Office, incapacitated, and double the the Money to Party intereſted				9 W. 3. c. 44. §. 45. 5 A. c. 19. §. 13. 9 A. c. 21. §. 14. 9 A. c. 23. §. 48.
3. Diverting or miſapplying, to forfeit Office, and pay Damages. See *Clerks* and *Apprentices*, 5.				8 A. c. 9. §. 47.
1. *Commiſſions* out of any Eccleſiaſtical Court not otherwiſe particularly charged	0	2	6	5 W. & M. c. 21. §. 3. 22
	0	2	6	9 W. 3. c. 25. §. 23.
2. Commiſſions of Rebellion in Proceſs exempted from the Duty of 40*s.* See *Sewers.*				6 W. 3. c. 12. §. 4. 9 W. 3. c. 25. §. 2. 12 A. ſt. 2. c. 9. §. 22.
1. *Commiſſioners:* The King may appoint Commiſſioners for the Stamp Duties under the Great Seal				5 W. & M. c. 21. §. 7.
2. The King and the Treaſury may appoint Commiſſioners for additional Duty				9 W. 3. c. 25. §. 48.
3. The Commiſſioners to have Management of Apprentice Duty				8 A. c. 9. §. 33.
4. To have Management of Duty granted by this Act				9 A. c. 23. §. 24.

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	l.	s.	d.	q.	Statutes at Large.
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7. To have Management of Duties granted by this Act ——					12 A. ſt. 2. c. 9. §. 23.
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10. To provide Six Marks or Stamps, One for 40*s.* another for 5*s.* another for 2*s.* 6*d.* another for 1*s.* another for 6*d.* and another for 1*d.* to be publiſhed by Proclamation ——					5 W & M. c. 21. §. 7.
11. To take Care that Stamps or Marks be durable ——					5 W. & M. c. 21. §. 8.
12. To provide Stamps for Duties by this Act ——					9 W. 3. c. 25. §. 48.
13. To provide 2 new Stamps for Apprentice Duty, 1 for the 6*d.* the other for the 1*s.* in the Pound —					8 A. c. 9. §. 36.
14. To provide Stamps for Duties by this Act ——					9 A. c. 23. §. 24.

15. *Commiſſioners*

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18. To uſe proper Dies for the Duties by this Act, and repair the ſame				12 G. 1. c. 33. §. 4.
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20. To keep their Head Office in *London* or *Weſtminſter*				5 W. & M. c. 21. §. 7. 9 W. 3. c. 25. §. 48.
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25. *Commiſſioners*

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	100	0	0	9 W. 3. c. 25. §. 65.
	100	0	0	9 A. c. 23. §. 32.
	100	0	0	10 A. c. 19. §. 109.
27. May deliver Paper ſtamped for Almanacks, on Security to pay Duty in Three Months: And upon bringing any Number of Copies in 3 Months may cancel Stamps, and allow the Party for the ſame on his Oath—				10 A. c. 23. §. 38.
28. May cancel Stamps upon Copies of unfold Pamphlets or News Papers (contained in One Sheet or leſs) upon Oath, *&c.* and cauſe the like Number of Sheets, *&c.* to be ſtamped *gratis*				10 A. c. 19. §. 114.
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C.

	l.	s.	d. q.	Statutes at Large.
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32. To give Certificate when Bond is given for Exportation of Cards or Dice ——				10 A. c. 19. §. 170.
33. May impower Officers to ſearch Gaming Houſes, and Houſes where Cards or Dice are made, or ſuſpected to be made and ſold —— ——				10 A. c. 19. §. 169.
34. May requeſt Judges to make Orders for the better ſecuring the Duties ——				5 W. & M. c. 21. §. 12. 9 W. 3. c. 25. §. 60.
35. May licenſe Books or Rolls ——				1 A. ſt. 2. c. 22. §. 4
36. Interfering in Elections of Members of Parliament; Penalty ——	100	0	0	10 A. c. 19. §. 182.
37. Stamping any Vellum, Parchment, or Paper before Duty paid or ſecured; Penalty ——	100	0	0	5 W. & M. c. 21. §. 10
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39. The like applied to 9 A. c. 21. ——				9 A. c. 21. §. 15.

40. *Commiſſioners*

C	l.	s.	d.	q.	Statutes at Large.
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43. The like applied to this Act —					12 A. st. 2. c. 9. §. 28, 29.
44. To account yearly to the Auditors of the Impreſt upon Oath —					5 W. & M. c. 21. §. 24.
45. To keep apart all Monies ariſing by the Duties granted by this Act, and pay the ſame apart weekly into the Exchequer; on Neglect, or miſapplying Money, to forfeit Office, &c. —					9 W. 3. c. 44. §. 40, 42.
46. To cauſe Monies to be paid weekly into the Exchequer —					1 A. c. 19. §. 7.
47. To compute weekly the Money of Duties to be paid into the Exchequer, or forfeit as for miſapplying Money —					1 A. c. 19. §. 13.
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2. To keep diſtinct Accounts, to which all Perſons concerned to have Acceſs *gratis*, under Penalty of forfeiting Office, rendered incapable of, *&c.* And	100	0	0	9 W. 3. c. 44. §. 44.
3. Annually to paſs a general Account in the Exchequer of the groſs Produce, *&c.* and in what Manner				1 A. ſt. 2. c. 22. §. 8, 9, 10.
4. To keep diſtinct Accounts in Books of Monies ariſing by Duties granted by this Act, to which all Perſons to have Acceſs *gratis*, or forfeit Office, *&c.* and	100	0	0	9 A. c. 21. §. 13.
5. Yearly to exhibit Account to the Auditors of the Impreſts, who is to be paid 20*s.* for every 1000 *l.* and ſign Accounts, which is to be a full Diſcharge				12 G. 1. c. 33. §. 14.
See *Penalty* 23, 26, 27.				
Confirmation. See *Charter.*				
Conſtable to be aiding and aſſiſting in breaking open Doors, where Cards or Dice are privately made				6 G. 1. c. 21. §. 59.

Contract

C.	l.	s.	d. q.	Statutes at Large.
Contract ———	0	0	6	5 W. & M. c. 21. §. 3. pp
	0	0	6	9 W. 3. c. 25. §. 37.
	0	0	6	12 A. st. 2. c. 9. §. 21. n
Conveyance, Surrender of Grants, or Offices, Releaſe, or other Deed which ſhall be inrolled in any Court of Record, or by any *Cuſtos Rotulorum*, or Clerk of the Peace ———	0	5	0	5 W. & M. c. 21. §. 3. l
Exempted from additional Duty ———				9 W. 3. c. 25. §. 52.
From 2d additional Duty ———				12 A. st. 2. c. 9. §. 22.
Copies. See *Affidavits. Allegation. Anſwer. Bill. Citation. Declaration. Decree final. Demurrer. Depoſition. Interrogatories. Inventory. Libel. Monition. Orders. Plea. Pleadings. Proceedings. Records. Rejoinder. Replication. Rules. Sentence*, and *Wills.*				
Copy of Court Rolls. See *Copyhold.*				
1. *Copyhold Eſtates:* Surrender of, and Copies for ſuch Eſtates exempted				6 W. 3. c. 12. §. 2.
				9 W. 3. c. 25. §. 45.
2. Surrender of, or Admittance to any Copyhold Land or Tenement in *England*, *Wales*, or *Berwick* upon *Tweed*; or Grant or Leaſe by Copy of Court Roll; or any other Copy of the Court Roll of any Honour or Manor, within the ſame Parts of *Great Britain* (except the original Surrender to the Uſe of a Will, and the Court Book or Roll) —	0	2	3	10 A. c. 19. §. 100. b

C.	l.	s.	d.	q.	Statutes at Large.
3. Copies of Surrenders of, or Admittance to, Cuſtom-Right or Tenant-Right Eſtates; not being Copyhold, not ſubject to ſaid Duty—					12 A. ſt. 1. c. 2. §. 49.
Corporal Puniſhment. See *Pardon of.*					
Corporation. See *Admiſſion.*					
Coſts: Any Perſon ſued for acting under this, or other Acts, and having Judgement, ſhall have Treble Coſts——					10 A. c. 19. §. 123. 10 A. c. 26. §. 76.
Covenant. See *Writ of.*					
Counterfeiting. See *Felony.*					
1. *Courts of Juſtice* judicially to take Notice of Proclamation, in Purſuance of 5 W. & M. c. 21. and of Types, Marks, or Stamps thereby publiſhed——					10 A. c. 19. §. 180.
2. *Court Martial:* Proceedings relating to Trial of a Common Soldier exempted——					6 W. 3. c. 12. §. 2. 9 W. 3. c. 25. §. 45. 12 A. ſt. 2. c. 9. §. 22.
3. *Court of Stanneries:* Orders, Decrees, and Proceedings therein exempted——					6 W. 3. c. 12. §. 2. 9 W. 3. c. 25. §. 45. 12 A. ſt. 2. c. 9. §. 22.
4. *Court Book.* } See *Copy-* 5. *Court Roll.* } *hold.*					
Credit: Commiſſioners may truſt and give Credit to Diſtributers of Stamps——					12 G. 1. c. 33. §. 6.
Crime. See *Pardon of.*					
Curate. See *Licence for Marriage.*					
Cutting off Stamp which had ſerved a former Purpoſe, with Intent to defraud; Penalty——	20	0	0		1 A. ſt. 2. c. 22. §. 2.

D.	l.	s.	d.q.	Statutes at Large.
Daily Account of Goods imported or exported, exempted				10 A. c. 19. §. 102.
Death. See *Felony.*				
Debentures. See *Certificates or Debentures.*				
1. *Declaration* in any Court of Law	0	0	1	5 W. & M. c. 21. §. 3. qq
	0	0	1	9 W. 3. c. 25. §. 38.
2. Copy thereof	0	0	1	5 W. & M. c. 21. §. 3. rr
	0	0	1	9 W. 3. c. 25. §. 39.
1. *Decree:* Decree personal in any Court of Admiralty or the Cinque Ports	0	2	6	5 W. & M. c. 21. §. 3. bb
	0	2	6	9 W. 3. c. 25. §. 24.
2. *Decree* or Dismission in any Court of Equity	0	0	6	5 W. & M. c. 21. §. 3. p
	0	0	6	9 W. 3. c. 25. §. 13.
3. *Decrees* before Commissioners of Sewers, and in Court of Stanneries exempted				6 W. 3. c. 12. §. 2.
Exempted from additional Duty				9 W. 3. c. 25. §. 45.
See *Sentence.*				
Dedimus Potestatem to take an Answer, examine Witnesses, or assign a Guardian. See *Writ.*				
Deed. See *Indenture.*				
Deed inrolled. See *Conveyance.*				
1. *Deeds* to be wrote as usual				5 W. & M. c. 21. §. 15.
				9 W. 3. c. 25. §. 64.
2. *Deeds* executed in *Scotland* charged with Duty of 2*s.* 3*d.* by 10 A. c. 19. §. 100. exempted from Duty granted by this Act				12 A. st. 2. c. 9. §. 21.

D.	*l.*	*s.*	*d. q.*	*Statutes at Large.*
3. *Deed, Inſtrument*, or *Writing*, ſubject to a Duty, written (*except by a known Clerk or Officer, who in reſpect of any publick Office or Employment, is intitled to the writing ſame*) upon Vellum, Parchment, *&c.* not ſtamped, *or ſtamped for a lower Duty than due*, not valid till ſtamped, and 5 *l.* as well as Duty paid, and a Receipt produced	5	0	0	5 W. & M. c. 21. §. 11.
4. For the additional Duty, till 10 *l.* paid	10	0	0	9 W. 3. c. 25. §. 59.
For the ſeveral Duties granted by theſe Acts till 5 *l.* on each paid (but in theſe Acts the Words above in *Italick* Letters are omitted	5	0	0	9 A. c. 23. §. 27.
	5	0	0	10 A. c. 19. §. 105.
	5	0	0	10 A. c. 26. §. 71.
	5	0	0	12 A. ſt. 2. c. 9. §. 25.
	5	0	0	12 G. 1. c. 33. §. 8.
5. *Deeds, Matters*, and *Things*, ſubject to Duty, ingroſſed upon Vellum, Parchment, *&c.* not changed, *&c.* after Notice by Proclamation for altering Stamps, of no other Effect than if wrote upon unſtamped Vellum, *&c.*				5 W. & M. c. 21. §. 16.
				9 W. 3. c. 25. §. 65.
				9 A. c. 23. §. 32.
				10 A. c. 19. §. 109.
6. When more than One of the Matters ſubject to the Stamp Duties ſhall be wrote on One Piece of Paper, Parchment, *&c.* the reſpective Duties ſhall be charged on each ſuch Matter reſpectively				12 A. ſt. 2. c. 9. §. 24.

D.	l.	s.	d. q.	Statutes at Large.
Defendant. See *Penalty* 1.				
Degree in either Univerſity, or any Inn of Court. See *Regiſter of.*				
Delegates. See *Appeal.*				
1. *Demurrer* in any Court of Equity	0	1	0	5 W. & M. c. 21. §. 3. dd
	0	1	0	9 W. 3. c. 25. §. 26.
2. Copy thereof	0	0	1	5 W. & M. c. 21. §. 3. ss
	0	0	1	9 W. 3. c. 25. §. 40.
3. *Demurrer* in any Court of Law	0	0	1	5 W. & M. c. 21. §. 3. qq
	0	0	1	9 W. 3. c. 25. §. 38.
4. Copy thereof	0	0	1	5 W. & M. c. 21. §. 3. rr
	0	0	1	9 W. 3. c. 25. §. 39.
1. *Depoſitions* taken by Commiſſion in any Court of Equity	0	1	0	5 W & M. c. 21. §. 3. dd
	0	1	0	9 W. 3. c. 25. §. 26.
2. *Depoſitions* in any Court of Equity (except, &c.) not before charged	0	0	1	5 W. & M. c. 21. §. 3. ss
	0	0	1	9 W. 3. c. 25. §. 40.
3. Copy thereof	0	0	1	5 W. & M. c. 21. §. 3. ss
	0	0	1	9 W. 3. c. 25. §. 40.
4. *Depoſitions* in any Eccleſiaſtical Court, Court of Admiralty, or Cinque Ports	0	0	6	5 W. & M. c. 21. §. 3. oo
	0	0	6	9 W. 3. c. 25. §. 36.
Copy thereof	0	0	6	5 W. & M. c. 21. §. 3. oo
	0	0	6	9 W. 3. c. 25. §. 36.
Devices provided in Purſuance of 5 W. & M. c. 21. to be uſed till others provided and publiſhed by Proclamation				12 A. ſt. 2. c. 9. §. 30.
Dice. See *Cards* and *Dice.* See *Penalty* 43. to 48.				
Dies, notwithſtanding the Addition of a Letter, to be lawful Marks and Stamps				10 A. c. 19. §. 179.
Dignity. See *Grant of Dignity Eccleſiaſtical or Spiritual.* See *Diſpenſation. Preſentation.*				
Diſcount. See *Allowance.*				

D.	*l.*	*s.*	*d.q.*	*Statutes at Large.*
Diſmiſſion. See *Decree.*				
Diſpenſation to hold Two Eccleſiaſtical Dignities or Benefices, or both a Dignity and a Benefice, or other Diſpenſation or Faculty, from the Archbiſhop of *Canterbury*, or Maſter of the Faculties	0	40	0	5 W. & M. c. 21. §. 3. h
	0	40	0	9 W. 3. c. 25. §. 8.
	0	40	0	12 A. ſt. 2. c. 9. §. 21. g
Diſtributors of Stamps: Commiſſioners may truſt and give them Credit				12 G. 1. c. 33. §. 6.
Dockets: Inſpection thereof for diſcovering Frauds. See *Penalty* 42.				
Donation. See *Preſentation.*				
E.				
Eccleſiaſtical Promotion. See *Diſpenſation. Preſentation.*				
Elections of Members of Parliament: Commiſſioners or Officers interfering therein, forfeit	100	•	0	10 A. c. 19. §. 182.
Employment. See *Grant of.*				
Entry. See *Writ of.*				
Of any Degree. See *Regiſter.*				
Eraſing any Writ, Deed, *&c.* See *Penalty* 33. 36.				
Error. See *Writ of.*				
Evidence: No Record or Entry to be concluding Evidence of the Time it was made, *&c.* but Proof may be admitted of the real Time				1 A. ſt. 2. c. 22. §. 1.

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Evidence upon Trials relating to the Stamp Duties, &c. what ſhall be Evidence of Defendant's being an Officer				6 G. 1. c. 21. §. 24. 11 G. 1. c. 30. §. 32.
Exemplifications. See *Grants.*				
Exemplifications that ſhall paſs the Seal of any Court	0	5	0	5 W. & M. c. 21. §. 3. 0 9 W. 3. c. 25. §. 12.
F.				
Faculty. See *Diſpenſation.*				
Fee not to be taken by Officer				5 W. & M. c. 21. §. 9. 9 W. 3. c. 25. §. 59. 8 A. c. 9. §. 44. 9 A. c. 23. §. 30. 10 A. c. 19. §. 104, 107.
1. *Felony:* Forging or counterfeiting Stamps, or knowingly ſelling counterfeit Stamps, is Felony without Benefit of Clergy				5 W. & M. c. 21. §. 11. 9 W. 3. c. 25. §. 59. 9 A. c. 23. §. 34. 10 A. c. 19. §. 115, 163. 10 A. c. 26. §. 72.
2. Or privately or fraudulently uſing any of the Office Stamps				9 A. c. 23. §. 34. 10 A. c. 19. §. 115. 163. 10 A. c. 26. §. 72.
3. To forge or counterfeit any Stamp for Apprentice Duty, or any Receipt for the Duty, is Felony, &c.				8 A. c. 9. §. 41.
4. Pains of Death in 9 W. 3. c. 25. to be in Force with reſpect to Duties granted by this Act				12 A. ſt. 2. c. 9. §. 28.
5. Cauſing or procuring any Stamp or Mark to be counterfeited, or any Vellum, Parchment, &c. Card, or Dice, to be ſtamped with ſuch counterfeit Stamp, &c. is Felony, &c.				6 G. 1. c. 21. §. 60.

	l.	s.	d.q.	Statutes at Large.
F.				
Files: Inſpection of them for diſcovering Frauds See *Penalty* 42.				
Fines. See *Pardon of. Writ of Covenant.*				
Foreſts. See *Chief Juſtice in Eyre.*				
Forfeitures. See *Pardon of.*				
Forfeitures in 9W. 3. c. 25. to be in Force with reſpect to Duties granted by this Act——— See *Penalty.*				12 A. ſt. 2. c. 9. §. 28.
Forging. See *Felony.*				
Forms of Prayer and Thankſgiving exempted———				10 A. c. 19. §. 102.
Franchiſe. See *Grant of.*				
G.				
GAOLER. See *Licence for Marriage.*				
General Iſſue: Any Perſon ſued for acting under theſe or any other Acts, may plead the General Iſſue, *&c.*———				10 A. c. 19. §. 122. 10 A. c. 26. §. 76.
1. *Grants* or Letters Patent under the Great Seal, or Seal of Duchy or County Palatine of *Lancaſter*, or of any Honour, Dignity, Promotion, Franchiſe, Liberty, or Privilege, or Exemplifications of the ſame—	0	40	0	5W.&M.c.21.§.3.[a]
	0	40	0	9 W. 3. c. 25. §. 2.
	0	40	0	12A. ſt.2.c.9.§.21.[c]
Commiſſions of Rebellion in Proceſs exempted———				6 W. 3. c. 12. §. 4. 9 W. 3. c. 25. §. 2. 12 A. ſt. 2. c. 9. §. 21.
2. *Grant* of any Sum exceeding 100 *l.* under the Great Seal or Privy Seal (not directed to the Great Seal)———	0	40	0	5W.&M.c.21.§.3.[c]
	0	40	0	9 W. 3. c. 25. §. 4.
	0	40	0	12A.ſt.2.c.9.§.21.[c]

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G.	*l.*	*s.*	*d.* *q.*	*Statutes at Large.*
3. *Grant* of any Office or Employment above 50*l.* *per Annum*	0	40	0	5 W. & M. c. 21. §. 3. [d]
	0	40	0	9 W. 3. c. 25. §. 5.
	0	40	0	12 A. st. 2. c. 9. §. 21. [f]
4. Officers at Sea to pay same Duty as Officers in the Army pay				6 W. 3. c. 12. §. 6.
				9 W. 3. c. 25. §. 46.
5. *Grant* of any Lands in Fee, Leaſe for Years, or other Grant of Profit, not particularly charged, under the Great Seal, Seal of Exchequer, Duchy or County Palatine of *Lancaſter*, or Privy Seal (not directed to the Great Seal)	0	40	0	5 W. & M. c. 21. §. 3. [e]
	0	40	0	9 W. 3. c. 25. §. 6.
Grants: Surrender of. See *Conveyance.*				
Grant by Copy. See *Copyhold.*				
H.				
Habeas Corpus. See *Writ of.*				
Hawkers. See *News Papers.*				
Head-Office to be kept in *London* or *Weſtminſter*				5 W. & M. c. 21. §. 7.
				9 W. 3. c. 25. §. 48.
Or in either of the Inns of Court, or *St. Andrew Holborn*, *St. Clement Danes*, *St. Paul Covent Garden*, or *St. Giles in the Fields*				10 A. c. 19. §. 181.
To be continued for ever with Commiſſioners and Comptrollers, &c.				9 W. 3. c. 44. §. 43.
				9 A. c. 21. §. 12.
Honour. See *Grant of.*				
I.				
Imployment. See *Grant of.*				

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Indenture, Lease, or Deed-Poll not otherwise charged	0	0	6	5 W. & M. c. 21. §. 3. hh
	0	0	6	9 W. 3. c. 25. §. 30.
	0	0	6	12 A. st. 2. c. 9. §. 21. n
Indentures for binding poor Parish Children Apprentices exempted from additional Duty				9 W. 3. c. 25. §. 30.
(Charity Children) from 2d additional Duty				12 A. st. 2. c. 9. §. 21. n
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Inferior Officers: Commissioners may appoint—				5 W. & M. c. 21. §. 7. 12. 9 W. 3. c. 25. §. 48. 60. 8 A. c. 9. §. 33. 9 A. c. 23. §. 24. 10 A. c. 19. §. 103. 10 A. c. 26. §. 69. 12 A. st. 2. c. 9. §. 23. 12 G. 1. c. 33. §. 4.
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Inns of Court and *Chancery.* See *Admission. Register.*				
Inspection of publick Books, Records, &c. for discovering Fraud, &c. See *Penalty* 42.				
Inspectors of Courts, &c. may be appointed by Commissioners				5 W. & M. c. 21. §. 12. 9 W. 3. c. 25. §. 60.
1. *Institution*, or Licence, that shall pass the Seal of any Bishop, Chancellor, or other Ordinary in any Ecclesiastical Court	0	5	0	5 W. & M. c. 21. §. 3. q
	0	5	0	9 W. 3. c. 25. §. 14.
	0	5	0	12 A. st. 2. c. 9. §. 21. k

I.	l.	s.	d. q.	Statutes at Large.
2. Or any Writ or Instrument for the like Purpose with any such Institution, or Licence made by any Presbytery, or Spiritual Power in *Scotland* (Licences to Schoolmasters and Tutors excepted)	0	5	0	12 A. st. 2. c. 9. §. 21. k
Instrument Obligatory	0	0	6	5 W. & M. c. 21. §. 3. pp
	0	0	6	9 W. 3. c. 25. §. 30.
	0	0	6	12 A. st. 2. c. 9. §. 21. n
See *Chief Justice in Eyre. Deeds. Institution. Surrender.*				
Insurance. See *Policies.*				
Interlineation. See *Penalty* 33. 36.				
1. *Interrogatories* in any Court of Equity	0	1	0	5 W. & M. c. 21. §. 3. dd
	0	1	0	9 W. 3. c. 25. §. 26.
2. Copy thereof	0	0	1	5 W. & M. c. 21. §. 3. ss
	0	0	1	9 W. 3. c. 25. §. 40.
1. *Inventory* exhibited in any Ecclesiastical Court, Court of Admiralty, or Cinque Ports	0	0	6	5 W. & M. c. 21. §. 3. oo
	0	0	6	9 W. 3. c. 25. §. 36.
2. Copy thereof	0	0	6	5 W. & M. c. 21. §. 3. oo
	0	0	6	9 W. 3. c. 25. §. 36.
Journals. See *News Papers. Pamphlets.*				
1. *Judges* to make Orders for securing Stamp Duties				5 W. & M. c. 21. §. 12. 9 W. 3. c. 25. §. 60.
2. Judicially to take Notice of Proclamation in pursuance of 5 W. & M. c. 21. and of the Types, Marks, and Stamps thereby published				9 A. c. 19. §. 180.
Judgement signed by any Officer of any Court at *Westminster*, who usually signs the same	0	2	6	5 W. & M. c. 21. §. 3. z
	0	2	6	9 W. 3. c. 25. §. 22.

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1. *Justices of the Peace* may administer an Oath to Commissioners and Officers acting for the Duties under these several Acts				8 A. c. 9. §. 42. 9 A. c. 23. §. 29. 10 A. c. 19. §. 106. 122. 10 A. c. 2. §. 75. 12 A. st. 2. c. 9. §. 26. 12 G. 1. c. 33. §. 9.
2. Where and how far 2 Justices may determine Offences for printing, selling, &c. unstamped Pamphlets and News-Papers. Appeal to the Quarter Sessions. How far Justices may mitigate the Penalties				10 A. c. 19. §. 120.
3. Two of them may determine all pecuniary Penalties under 20 *l.* relating to Stamp Duties. Appeal to the Quarter Sessions				10 A. c. 19. §. 172.
4. How far Justices may mitigate Penalties				10 A. c. 19. §. 173.
5. Their Proceedings not to be stayed by *Certiorari*				10 A. c. 19. §. 174.
6. Not making out Licence duly stamped before Recognizance taken; Penalty	10	0	0	6 G. 1. c. 21. §. 56.
7. To grant Warrant for breaking open Doors, &c. on Affidavit before him of privately making Cards or Dice				6 G. 1. c. 21. §. 59.
8. To commit Hawkers of unstamped News Papers to House of Correction for not exceeding 3 Months				16 G. 2. c. 26. §. 5.
9. Warrant made by, or Recognizance taken before a Justice of Peace, exempted				6 W. 3. c. 12. §. 2. 9 W. 3. c. 25. §. 45.

K.	l.	s.	d. q.	Statutes at Large.
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Keeper of Priſon. See *Gaoler.*				
1. *King* may appoint Commiſſioners and Officers				5 W. & M. c. 21. §. 7. 9 W. 3. c. 25. §. 48.
2. May order Salaries and Incidents to be paid out of Monies ariſing by Stamp Duties				5 W. & M. c. 21. §. 22. 9 W. 3. c. 25. §. 66.
3. May alter Stamps by Proclamation				5 W. & M. c. 21. §. 16. 9 W. 3. c. 25. §. 65.
L.				
Lading: Bill, or Note of	0	0	4	9 A. c. 23. §. 23. c
Land. See *Grant of.*				
Latitat: See *Writ of.*				
Leaſe for Years. See *Grant of, Indenture.*				
Leaſe by Copy. See *Copyhold.*				
1. *Letters of Adminiſtration* of any Eſtate above the Value of 20 *l.*	0	5	0	5 W. & M. c. 21. §. 3. w
	0	5	0	9 W. 3. c. 25. §. 19.
2. Of a Seaman or Soldier, where exempted				5 W. & M. c. 21. §. 6. 9 W. 3. c. 25. §. 44.
Letter of Attorney	0	0	6	5 W. & M. c. 21. §. 3. pp
	0	0	6	9 W. 3. c. 25. §. 37.
	0	0	6	12 A. ſt. 2. c. 9. §. 21. n
Letters of Mart	0	5	0	5 W. & M. c. 21. §. 3. ii
	0	5	0	9 W. 3. c. 25. §. 18.
	0	5	0	12 A. ſt. 2. c. 9. §. 21. l
Letters Patent. See *Briefs. Grant.*				
Libel, or Allegation in any Eccleſiaſtical Court, Court of Admiralty, or Cinque Port	0	0	6	5 W. & M. c. 21. §. 3. oo
	0	0	6	9 W. 3. c. 25. §. 36.
Copy thereof	0	0	6	5 W. & M. c. 21. §. 3. oo
	0	0	6	9 W. 3. c. 25. §. 36.
Liberty. See *Grant of.*				
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L.	l.	s.	d. q.	Statutes at Large.
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For retailing Wine. See *Wine-Licence.*				
1. *Licence for Marriage* —— Exempted from additional Duty ——	0	5	0	5 W. & M. c. 21. §. 3. 9 W. 3. c. 25. §. 53. 12 A. ſt. 2. c. 9. §. 22.
2. Parſon, &c. marrying in Place exempt, without Banns or Licence, to forfeit for firſt Offence ——	100	0	0	6 W. 3. c. 6. §. 52.
3. For ſecond Offence to be ſuſpended *ab officio & beneficio* for 3 Years ——				6 W. 3. c. 6. §. 52.
4. Parſon, &c. marrying without Banns or Licence, forfeits ——	100	0	0	7 W. 3. c. 35. §. 2.
5. Or permitting the ſame to be done in his Church by any other Miniſter; forfeits ——	100	0	0	7 W. 3. c. 35. §. 3.
6. Every Man married without Licence or Banns, forfeits ——	10	0	0	7 W. 3. c. 35. §. 4
7. Every Sexton or Pariſh Clerk aſſiſting at ſuch Marriage, forfeits ——	5	0	0	7 W. 3. c. 35. §. 4
8. Parſon, &c. marrying any Perſon without firſt publiſhing the Banns, or having a Licence, forfeits 100 *l.* and if a Priſoner, to be committed to the County Gaol	100	0	0	10 A. c. 19. §. 176.
9. Gaoler privy to or permitting ſuch Marriage in the Priſon, to forfeit ——	100	0	0	10 A. c. 19. §. 176.

M.	l.	s.	d.q.	Statutes at Large.
Magistrate of Corporation. See *Penalty* 20.				
Mandate. See *Writ.*				
Erasing same, or writing same on Stamp formerly used. See *Penalty* 35.				
1. *Marks* or *Stamps:* Commissioners to provide Six; One of 40*s.* One of 5*s.* One of 2*s.* 6*d.* One of 1*s.* One of 6*d.* and One of 1*d.*				5 W. & M. c. 21. §. 7.
2. To be published, and may be altered by Proclamation, and the Impression to be durable				5 W. & M. c. 21. §. 7, 8.
3. Upon altering or renewing them, they who have stamped Vellum, Parchment, &c. to bring it to be changed within 60 Days				5 W. & M. c. 21. §. 16. 9 W. 3. c. 25. §. 65. 9 A. c. 23. §. 32.
4. Proclamations for altering them to be published by Head Officers of Corporations, under Penalty of	200	0	0	5 W. & M. c. 21. §. 23.
	200	0	0	9 W. 3. c. 25. §. 67.
	200	0	0	9 A. c. 23. §. 33.
	200	0	0	10 A. c. 19. §. 110.
5. Notwithstanding the Addition of a Letter to be lawful Marks				10 A. c. 19. §. 179.
6. Judges judicially to to take Notice of Proclamation in Pursuance of 5 W. & M. c. 21. and of Types, Stamps, or Marks thereby published				10 A. c. 19. §. 180.

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	l.	s.	d. q.	Statutes at Large.
M.				
7. *Marks* provided in Pursuance of 5 W. & M. c. 21. to be used till others provided and published by Proclamation				12 A. st. 2. c. 9. §. 30.
Marriage. See *Certificate. Licence.*				
Mart. See *Letters of.*				
Matriculation in either of the Two Universities—	0	1	0	5 W. & M. c. 21. §. 3. [cc]
	0	1	0	9 W. 3. c. 25. §. 27.
Mayors of Corporations. See *Ale-Licence. Penalty* 20.				
Mercuries. See *News-Papers. Pamphlets.*				
Money. See *Clerks* and *Apprentices. Grant of Pardon.*				
1. *Monition* in any Court of Admiralty, or of the Cinque Ports———	0	2	6	5 W. & M. c. 21. §. 3. [bb]
	0	2	6	9 W. 3. c. 25. §. 24.
2. In any Ecclesiastical Court———	0	0	6	5 W. & M. c. 21. §. 3. [oo]
	0	0	6	9 W. 3. c. 25. §. 36.
	0	0	6	12 G. 1. c. 33. §. 3.
3. Copy thereof———	0	0	6	5 W. & M. c. 21. §. 3. [oo]
	0	0	6	9 W. 3. c. 25. §. 36.
N.				
Newgate General Pardon exempted from additional Duty———				9 W. 3. c. 25. §. 3.
				12 A. st. 2. c. 9. §. 21.
And subject only to single Duty of 40*s.*	0	40	0	9 W. 3. c. 25. §. 50.
1. *News-Paper* contained in Half a Sheet of Paper, or less———	0	0	0 ½	10 A. c. 19. §. 101. [h]
2. Larger than Half a Sheet of Paper, and not exceeding a Whole Sheet, for every printed Copy thereof———	0	0	1	10 A. c. 19. §. 101. [i]

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N.	*l.*	*s.*	*d.* *q.*	*Statutes at Large.*
3. *News-Paper* larger than One Sheet, not exceeding Six Sheets in 8vo. Twelve in 4to. or Twenty in Folio; for every Sheet in One printed Copy thereof———	0	2	0	10 A. c. 19. §. 101. d
4. Contained in One Sheet, or less, remaining unfold, Commissioners on Oath of, *&c.* may cancel Stamps, and cause the like Number of Sheets, *&c.* to be stamped *gratis* —				10 A. c. 19. §. 114.
5. Paper before printed to be stamped———				10 A. c. 19. §. 104.
6. Penalty of Printing (except Pamphlets exceeding 1 Sheet) before Paper stamped———	10	0	0	10 A. c. 19. §. 105.
7. News-Papers, Journals, or Mercuries, printed on 1 Sheet and Half of Paper, not to be deemed as a Pamphlet, and pay only 3 *s.* for each Impression ———				11 G. 1. c. 8. §. 13.
8. For every Sheet on which any Journal, Mercury, or other News-Paper shall be printed ———	0	0	1	11 G. 1. c. 8. §. 14.
9. For every Half-Sheet thereof ———	0	0	0 ½	11 G. 1. c. 8. §. 14.

N.		l.	s.	d. q.	Statutes at Large.
10.	Where and how 2 Juſtices of the Peace may hear and determine Offences for printing, ſelling, &c. unſtamped News-Papers				10 A. c. 19. §. 12.
11.	Party aggrieved may appeal to Quarter Seſſions				10 A. c. 19. §. 120.
12.	Juſtices may mitigate Penalties, and how far				10 A. c. 19. §. 120.
13.	Any Perſon may apprehend the Hawker of unſtamped News-Papers, and carry him before a Juſtice of the Peace, who may commit him to the Houſe of Correction for not exceeding 3 Months				16 G. 2. c. 26. §. 5.
14.	Reward of 20s. to any Perſon apprehending the Hawker of an unſtamped News-Paper, on Conviction				16 G. 2. c. 26. §. 5.
	See *Pamphlets*.				
	Niſi Prius Record. See *Record of Niſi Prius*.				
	Notarial Act	0	0	6	5 W. & M. c. 21. §. 3. [n]
		0	0	6	9 W. 3. c. 25. §. 37.
		0	0	6	12 A. ſt. 2. c. 9. §. 21. [n]
	Notary. See *Admittance of*.				
	Note, or *Bill of Lading*. See *Bill of Lading*.				
	Notes not ſealed exempted				5 W. & M. c. 21. §. 5.
					9 W. 3. c. 25. §. 43.
					12 A. ſt. 2. c. 9. §. 22.
	Novodamus. See *Charter*.				

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1. *OATH* to be taken by Commissioners and Officers				5 W. & M. c. 21. §. 12. 9 W. 3. c. 25. §. 60. 8 A. c. 9. §. 42. 9 A. c. 23. §. 29. 10 A. c. 19. §. 106. 122. 10 A. c. 26. §. 75. 12 A. st. 2. c. 9. §. 26. 12 G. 1. c. 33. §. 9.
2. The Form of the Oath				5 W. & M. c. 21. §. 12. 9 W. 3. c. 25. §. 60. 8 A. c. 9. §. 42. 9 A. c. 23. §. 29. 10 A. c. 19. §. 106. 12 A. st. 2. c. 9. §. 26. 12 G. 1. c. 33. §. 9.
3. To be administered by Two Commissioners to Commissioners and Officers				5 W. & M. c. 21. §. 12. 9 W. 3. c. 25. §. 60.
Or by any Justice of Peace				8 A. c. 9. §. 42. 9 A. c. 23. §. 29. 10 A. c. 19. §. 106, 122. 10 A. c. 26. §. 75. 12 A. st. 2. c. 9. §. 26. 12 G. 1. c. 33. §. 9.
Obligatory Instrument	0	0	6	5 W. & M. c. 21. §. 3. PP
	0	0	6	9 W. 3. c. 25. §. 37.
	0	0	6	12 A. st. 2. c. 9. §. 21. n
Offence. See *Pardon of.*				
Office. See *Admittance. Grant.*				
Office, Surrender of. See *Conveyance.*				
1. *Officers* at Sea to pay the same Duty as Officers in the Army at Land				6 W. & M. c. 12. §. 6. 9 W. 3. c. 25. §. 46.
2. *Officer* of any Court. See *Admittance of.*				
3. *Officer* not setting down on the Writ the Day and Year, and entering it on the Remembrance, forfeits	10	0	0	5 W. & M. c. 21. §. 4.
	10	0	0	9 W. 3. c. 25. §. 42.

4. And

O.	*l.*	*s.*	*d.q.*	*Statutes at Large.*
4. And for not ſetting it down on the Warrant, forfeits	10	0	0	6 G. 1. c. 21. §. 54.
5. *Officer* in any publick Office guilty of any Fraud in Reſpect of the Duty, to forfeit his Office and	5	0	0	5 W. & M. c. 21. §. 11.
				6 W. 3. c. 12. §. 7.
	10	0	0	9 W. 3. c. 25. §. 59.
6. *Officer*, whoſe Duty it is, neglecting to enter any Action, Plaint, Bail, Appearance, Admiſſion, or other Thing chargeable with Duty, within Four Months after receiving Money for, or promiſing to do ſame, or before any ſubſequent Proceeding had, or tranſacting any further Proceeding ſubſequent or relating to ſuch Action, *&c.* before the ſame ſhall have been entered, *&c.* forfeits 20 *l.* and Coſts.	20	0	0	1 A. ſt. 2. c. 22. §. 1.
7. But no Penalty if ſuch Action, *&c.* ought to have been firſt entered, *&c.* by any other Perſon				5 A. c. 19. §. 29.
8. In what Caſe an Officer ſhall be exempted from any Penalty for writing in any Book or Roll unſtamped				1 A. ſt. 2. c. 22. §. 4.
9. *Officer* writing on Paper before ſtamped, to forfeit Office, beſides common Penalties				5 W. & M. c. 21. §. 11.
				9 W. 3. c. 25. §. 59.
				9 A. c. 23. §. 27.

O.	l.	s.	d.	q.	Statutes at Large.
10. *Officer* having Books, Files, Dockets, Records, *&c.* refusing to let them be inſpected, forfeits —	5	0	0		9 A. c. 23. §. 28.
Admittance of an annual Officer in any Corporation, or inferior Court under the Value of 10 *l. per Annum* exempted ——					6 W. 3. c. 12. §. 3. 9 W. 3. c. 25. §. 10. 12 A. ſt. 2. c. 9. §. 22.
11. *Officers* in any publick Office. See *Penalty* 13, 42.					
12. *Officers* of *King's Bench*, *Common Pleas*, and *Exchequer*. See *Penalty* 2.					
13. Head Officers of Corporations. See *Penalty* 20.					
14. *Officers of Stamp Duties*, the King may appoint					5 W & M. c. 21. §. 7. 9 W. 3. c. 25. §. 48. 9 A. c. 23. §. 48.
15. Commiſſioners may appoint ——					5 W. & M. c. 21. §. 7. 12. 9 W. 3. c. 25. §. 48. 60. 8 A. c. 9. §. 33. 9 A. c. 23. §. 24. 10 A. c. 19. §. 103. 10 A. c. 26. §. 69. 12 A. ſt. 2. c. 9. §. 23. 12 G. 1. c. 33. §. 4.
16. Treaſury may appoint					9 W. 3. c. 25. §. 48.
17. To take an Oath. See *Oath*.					
18. To obſerve Orders of the Treaſury —					5 W. & M. c. 21. §. 13. 9 W. 3. c. 25. §. 62. 8 A. c. 9. §. 44. 9 A. c. 23. §. 30. 10 A. c. 19. §. 107.
19. Liable to Penalties of 1 W. & M. ſt. 2. c. 1. which are applied to 9 W. 3. c. 44. for detaining, diverting, or miſapplying Money ——					9 W. 3. c. 44. §. 88.

O.	l.	s.	d. q.	Statutes at Large.
20. The ſame applied to 9 A. c. 21.				9 A. c. 21. §. 15.
Liable to Penalties in 9 W. 3. c. 44. for detaining, diverting, or miſapplying Monies				9 A. c. 23. §. 48.
21. The ſame applied to—				10 A. c. 19. §. 124.
22. And to —				10 A. c. 26. §. 77.
23. And to —				12 A. ſt. 2. c. 9. §. 49.
24. And to —				12 G. 1. c. 33. §. 12.
25. Penalty for ſtamping before Duty paid —	100	0	0	5 W. & M. c. 21. §. 10.
26. Neglecting his Duty, to anſwer Damages, with Treble Coſts -				8 A. c. 9. §. 44. 9 A. c. 23. §. 30.
27. To keep ſeparate Account of Duties, and pay ſame weekly into the Exchequer —				5 W. & M. c. 21. §. 18.
28. *Officers* concerned in levying Duties granted by 12 G. 1. c. 33. to keep ſeparate Accounts, and pay the Money weekly into the Bank—				12 G. 1. c. 33. §. 10.
29. Into the Exchequer —				23 G. 2. c. 25. §. 3.
30. *Officers* to account yearly to the Auditors of the Impreſt upon Oath —				5 W. & M. c. 21. §. 24.
31. On Payment of Duty, *&c.* to ſtamp Vellum, Parchment, *&c.* without Fee —				5 W. & M. c. 21. §. 9. 9 W. 3. c. 25. §. 59.
32. To exchange Parchment, Paper, *&c.* if brought in 60 Days after Alteration of Stamps, or forfeit—	100	0	0	5 W. & M. c. 2. §. 16.
	100	0	0	9 W. 3. c. 25. §. 65.
	100	0	0	9 A. c. 23. §. 32.
	100	0	0	10 A. c. 19. §. 109.
33. Not to take any Fee. See *Fee.*				

O.	l.	s.	d.q.	Statutes at Large.
34. Interfering in Elections of Members of Parliament, forfeit	100	0	0	10 A. c. 19. §. 182.
35. May enter Gaming Houſes, and the Houſes of Dice and Card Makers				10 A. c. 19. §. 169.
36. What Proof is required of any one's being an Officer upon Trial				6 G. 1. c. 21. §. 24. 11 G. 1. c. 30. §. 32.
See *Penalty* 5. 10. 19. 21. 23. 24. 35.				
1. *Order* in any Court at *Weſtminſter*	0	0	6	5 W&M. c. 21. §. 3. [mm]
	0	0	6	9 W. 3. c. 25. §. 34.
2. Copy thereof	0	0	6	5 W. &M. c. 21. §. 3. [nn]
	0	0	6	9 W. 3. c. 25. §. 35.
3. *Order* under the King's Sign Manual See *Beneficial Warrant.*				
4. *Order of Council* exempted				10 A. c. 19. §. 102.
5. *Orders* before Commiſſioners of Sewers, and in Courts of Stanneries, exempted				6 W. 3. c. 12. §. 2. 9 W. 3. c. 25. §. 45.
Original Writ. See *Writ.*				
Oxford. See *Univerſities.*				
P.				
PAINS of Death. See *Felony.*				
1. *Pamphlets* contained in Half a Sheet of Paper, or leſs	0	0	0 ½	10 A. c. 19. §. 101. [b]
2. Larger than Half a Sheet, and not exceeding a whole Sheet; for every Printed Copy thereof	0	0	1	10 A. c. 19. §. 101. [c]

3. Larger

P.	l.	s.	d. q.	Statutes at Large.
3. Larger than 1 Sheet, not exceeding Six in 8vo. Twelve in 4to. or Twenty in Folio; for every Sheet in One Printed Copy thereof	0	2	0	10 A. c. 19. §. 101. d
4. Journals, Mercuries, and News Paper, printed on 1 Sheet and Half a Sheet of Paper, not to be deemed as Pamphlets, and pay only 3 s. for each Impreſſion				11 G. 1. c. 8. §. 13.
5. *Pamphlet* printed within the Bills of Mortality, One Copy to be brought in Six Days to the Head Office, and the Title and Number of Sheets regiſtered, and Duty paid to the Receiver General, who is to give a Receipt on the Copy, or ſtamp ſame				10 A. c. 19. §. 111.
6. If printed out of the Bills of Mortality, One Copy to be carried to a Collector, who is to enter the Title and Number of Sheets, receive the Duty, and give a Receipt for the ſame				10 A. c. 19. §. 111.
7. Or the Author, Printer, &c. ſhall loſe all Property therein, ſo as any Perſon, paying the Duty, may print the ſame				10 A. c. 19. §. 112.

8. *Pamphlets*

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P.	l.	s.	d. q.	Statutes at Large.
8. *Pamphlets* contained in 1 Sheet or leſs, remaining unfold, Commiſſioners may on Oath of, *&c.* cancel the Stamps, and cauſe the like Number of Sheets to be ſtamped *gratis* ——				10 A. c. 19. §. 114.
9. Where and how Two Juſtices of the Peace may determine Offences for Printing, Selling, *&c.* unſtamped Pamphlets, *&c.* Appeal to the Quarter Seſſions. Juſtices may mitigate Penalties, and how far ——				10 A. c. 19. §. 120.
10. Books ſerving chiefly to the Purpoſe of an Almanack, ſubject to Duty of an Almanack, and not of a Pamphlet ——				10 A. c. 19. §. 175.
See *News Paper*. *Penalty* 55. to 58.				
1. *Paper*, *Parchment*, and *Vellum*, to be ſtamped before written on —				5 W. & M. c. 21. §. 9. 9 W. 3. c. 25. §. 49. 58. 12 G. 1. c. 33. §. 8.
2. Or printed on ——				9 A. c. 23. §. 25. 10 A. c. 26. §. 70.
3. (Except Pamphlets) ——				10 A. c. 19. §. 104.
4. To be exchanged, if brought in 60 Days after altering Stamps by Proclamation, otherwiſe uſeleſs ——				5 W. & M. c. 21. §. 16. 9 W. 3. c. 25. §. 65. 9 A. c. 23. §. 32. 10 A. c. 19. §. 109.

5. If

P.	l.	s.	d. q.	Statutes at Large.
5. If more than One of any Matter or Thing subject to Duty be wrote on One Piece of Paper or Parchment, each such Matter is subject to the Duty				12 A. st. 2. c. 9. §. 24.
Parchment. See *Paper.*				
1. *Pardon* of any Crime, Sum, or Forfeiture, Warrant of Reprieve, or Relaxation from any Fines, Corporal Punishments, or other Forfeitures	0	40	0	5 W. & M. c. 21. §. 3. [b]
	0	40	0	9 W. 3. c. 25. §. 3.
	0	40	0	12 A. st. 2. c. 9. §. 21. [d]
2. Note, In the last Act it is said, Fine or Forfeiture exceeding 100 *l.*				
3. General Circuit and *Newgate* Pardon exempted from additional Duty				9 W. 3. c. 25. §. 3.
From 2d additional Duty				12 A. st. 2. c. 9. §. 21.
4. And subject to single Duty of	0	40	0	9 W. 3. c. 25. §. 50.
Parson. See *Licence for Marriage.*				
Patent, See *Briefs. Grant.*				
Paupers exempted from Stamp Duties				5 W. & M. c. 21. §. 14.
				9 W. 3. c. 25. §. 63.
				12 G. 1. c. 33. §. 7.
Passport	0	0	6	5 W. & M. c. 21. §. 3. [pp]
	0	0	6	9 W. 3. c. 25. §. 37.
	0	0	6	12 A. st. 2. c. 9. §. 21. [n]
1. *Penalty* on Defendant, if he shall not cause Appearance or Common Bail to be filed or entered within Eight Days after the Return of the Process on which he was arrested	5	0	0	5 W. & M. c. 21. §. 3. [ll]
	5	0	0	9 W. 3. c. 25. §. 33.

P.	l.	s.	d. q.	Statutes at Large.
2. *Penalty* on any Officer or Clerk of *K. B. C. P.* or *Exchequer*, who ſhall ſign any Writ or Proceſs before Judgement to arreſt any Perſon, and not then ſet down thereon the Day and Year of ſigning the ſame, which ſhall be entered on the Remembrance, *&c.*	10	0	0	5 W. & M. c. 21. §. 4.
	10	0	0	9 W. 3. c. 25. §. 42.
3. On Sheriff, *&c.* making out any Warrant before he has the Writ	10	0	0	6 G. 1. c. 21. §. 53.
4. For not ſetting down on Warrant upon any Writ ſame Day and Year as on the Writ	10	0	0	6 G. 1. c. 21. §. 54.
5. On any Commiſſioner or Officer fixing the Mark or Stamp to any Vellum, Parchment, or Paper before the Duty paid or ſecured	100	0	0	5 W. & M. c. 21. §. 10.
6. For Ingroſſing or Writing, or cauſing to be Ingroſſed or Written on any Vellum, Parchment, or Paper, any Matter for which the ſaid Vellum, *&c.* is charged to any Duty, before ſuch Vellum, *&c.* ſhall be ſtamped, or on Vellum, *&c.* ſtamped for a lower Duty than due—500 *l.*				5 W. & M. c. 21. §. 11.
But reduced to	5	0	0	6 W. 3. c. 12. §. 7.
7. For the like	10	0	0	9 W. 3. c. 25. §. 59.
(But for further Penalties for this Offence ſee Title *Deeds.*)				

P.		l.	s.	d. q.	Statutes at Large.
8.	*Penalty* on Officer of Customs signing an unstamped Certificate or Debenture; Forfeiture of Place, &c. and	10	0	0	9 A. c. 23. §. 27.
9.	Writing or Printing any unstamped Certificate or Debenture, Bill of Lading, Wine-Licence, Ale-Licence, or Almanack, or signing any unstamped Bill of Lading, or exposing to Sale any unstamped Almanack	10	0	0	9 A. c. 23. §. 27.
10.	Writing, Ingrossing, Printing, or Signing, any of the Matters or Things hereby charged on unstamped Vellum, &c. or selling or exposing to Sale any unstamped Pamphlet or News-Paper (any Pamphlet exceeding One Sheet excepted)	10	0	0	10 A. c. 19. §. 105.
11.	For writing any Name, Time, or Sum on, or executing any unstamped Policy of Assurance	5	0	0	10 A. c. 26. §. 71.
12.	On any Person writing or ingrossing any thing subject to Duty on Vellum, &c. after 60 Days after Notice by Proclamation for altering the Stamps thereof, the like as for writing or ingrossing on unstamped Vellum, &c.				5 W. & M. c. 21. §. 16. 9 W. 3. c. 25. §. 65. 9 A. c. 23. §. 32.
	The like for Printing				10 A. c. 19. §. 109.

13. *Penalty*

P.	l.	s.	d. q.	Statutes at Large.
13. *Penalty* on any Clerk, Officer, or Perſon, in any Publick Office or Employment guilty of any Fraud or Practice to deceive the Crown of the Duty by making, ingroſſing, or writing, or cauſing to be made, ingroſſed, or written, any Record, Deed, Inſtrument, or Writing, upon Vellum, *&c.* not ſtamped, or knowing it to be counterfeited or ſtamped for lower Duty than due, ſhall (beſide Penalty aforeſaid) forfeit his Office, and be diſabled to hold the ſame for the future——				5 W. & M. c. 21. §. 11. 9 W. 3. c. 25. §. 59.
14. Attorney of any Court convicted of any ſuch Fraud or Practice diſabled for the future to practiſe as an Attorney ——				5 W. & M. c. 21. §. 11. 9 W. 3. c. 25. §. 59.
15. And every Steward and Officer ſhall beſides forfeit his Office——				10 A. c. 19. §. 105.
16. If any Deed, Inſtrument, or Writing chargeable with the Duty ſhall be written by any Perſon (not being a known Clerk or Officer intitled thereto in reſpect of ſome Publick Office or Employment) upon Vellum, *&c.* not ſtamped, or ſtamped for a lower Duty than due, there ſhall be paid, beſides the Duty—	5	0	0	5 W. & M. c. 21. §. 11.

P.	l.	s.	d.q.	Statutes at Large.
17. And no such Deed, &c. shall be pleaded, given in Evidence, or admitted till as well the 5 *l.* as the Duty be paid and a Receipt be produced				5 W. & M. c. 21. §. 11. 9 W. 3. c. 25. §. 59.
Till as well 10 *l.* as Duty paid	10	0	0	9 W. 3. c. 25. §. 59.
See more Title *Deed*.				
18. Commissioner or Officer stamping before Duty paid or secured, forfeits	100	0	0	5 W. & M. c. 21. §. 10.
19. On Commissioners and Officers not delivering *gratis* (on Alteration of Stamps) to any Person bringing any Quantity of Vellum, &c. the like Quantity, as good in Quality, stamped with the new Stamp	100	0	0	5 W. & M. c. 21. §. 16.
	100	0	0	9 W. 3. c. 25. §. 65.
	100	0	0	9 A. c. 23. §. 32.
	100	0	0	10 A. c. 19. §. 109.
20. Mayor, Chief Magistrate, or other Head Officer of every City, Corporation, &c. on Receipt of Proclamation of, or for altering Stamp Marks, to cause the same to be published to the Inhabitants, upon Penalty of	200	0	0	5 W. & M. c. 21. §. 23.
	200	0	0	9 W. 3. c. 25. §. 67.
	200	0	0	9 A. c. 23. §. 33.
	200	0	0	10 A. c. 19. §. 110.
21. On Officers not keeping separate Accounts of the Duty, and paying the same weekly into the Exchequer; Forfeiture of Place, and Treble Damages				5 W. & M. c. 21. §. 18.

22. Receiver

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Receiver General to keep separate Accounts of, and to pay Duty granted by this Act weekly into the Exchequer, or liable to Action, &c. ———				8 A. c. 9. §. 34. 47.
22. Commissioners neglecting to pay Money into the Exchequer as required by these Acts, or misapplying the same, to forfeit their Office, rendered incapable of any Place, and to pay double the Money to Persons interested ——				9 W. 3. c. 44. §. 42. 9 A. c. 21. §. 41.
23. Commissioners, Receivers General, Comptrollers, and other Officers, to perform their Duties under the like Penalties, &c. for any Offence or Neglect therein, or for detaining or misapplying any Part of the Monies as prescribed by 9 W. 3. c. 44.				5 A. c. 19. §. 13.
24. Officer neglecting Duty under these Acts, whereby any Person shall suffer Damage, liable to Action for the same ———				8 A. c. 9. §. 44. 9 A. c. 23. §. 30.
25. Comptroller neglecting to keep distinct Accounts (to which all Persons concerned are to have Access *gratis*) forfeits his Place, &c. and—	100	0	0	9 W. 3. c. 44. §. 44.
	100	0	0	9 A. c. 21. §. 13.

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26. Accountant General or Comptroller not accounting according to this Act, to forfeit his Office, and ———	100	0	0	1 A. ſt. 2. c. 22. §. 10.
27. Wilfully returning any Perſon *in ſuper* for Monies paid, whereby the Party ſhall ſuſtain any Damage, to anſwer Treble Damages ———				1 A. ſt. 2. c. 22. §. 11.
28. Collector or Receiver detaining Money to be diſmiſſed, anſwer Intereſt at 12 *per Cent.* and Treble Damages to Party grieved. Miſapplying Money to be diſmiſſed, *&c.* and forfeit double the Sum ———				9 W. 3. c. 44. §. 45. 88. 9 A. c. 21. §. 14, 15.
29. Commiſſioners and Officers under this Act ſubject to Penalties in 9 W. 3. c. 44. ———				12 A. ſt. 2. c. 9. §. 49.
30. Officers concerned in managing, raiſing, *&c.* Duties granted by 12 G. 1. c. 33. to perform their reſpective Duties under the like Penalties, Forfeitures, and Diſabilities, as are preſcribed by Stat. 9 W. 3. c. 44. —				12 G. 1. c. 33. §. 12.
31. One Moiety of all Penalties by theſe Acts to the Crown, the other to the Informer ———				1 A. ſt. 2. c. 22. §. 6. 9 A. c. 23. §. 37. 43. 10 A. c. 19. §. 119.

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32. Provisions, Pains, and Forfeitures in 1 W. & M. st. 2. c. 1. to be in Force with regard to Distribution and Application, diverting or misapplying Monies arising by Duties appropriated by		9 W. 3. c. 44. §. 88. 9 A. c. 21. §. 15.
In 9 W. 3. c. 44. applied to the Duties by		9 A. c. 23. §. 48.
The same to Duties by		10 A. c. 19. §. 124.
The same to Duties by		10 A. c. 26. §. 77.
The same to Duties by		12 A. st. 2. c. 9. §. 28.
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33. *Penalties, &c.* laid by 6 G. 1. c. 21. and 1 A. st. 2. c. 22. for punishing and preventing Frauds and Omissions therein mentioned, shall extend to like Frauds and Omissions in any other Stamp Duties imposed since 1 A. st. 2. c. 22.		6 G. 1. c. 21. §. 56.
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34. All Pains of Death, and other Penalties and Forfeitures, Distribution of Penalties and Forfeitures prescribed by Stat. 9 W. 3. c. 25. or any other Act not altered or otherwise provided for by Stat. 12 G. 1. c. 33. shall be in Force with relation to Duties granted by 12 G. 1. c. 33.		12 G. 1. c. 33. §. 13.

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35. *Penalty* on any Clerk, Officer, Attorney, Sollicitor, &c. whose Duty it is, neglecting, to enter, &c. any Action, Plaint, Bail, Appearance, Admiſſion, or other Thing chargeable with Duty, within 4 Months after he ſhall have received the Money for, or promiſed to do the ſame; or before any ſubſequent Proceeding ſhall be had; or tranſacting any further Proceeding ſubſequent or relating to ſuch Action, &c. before the ſame ſhall have been entered, &c. ———	20	0	0	1 A. ſt. 2. c. 22. §. 1.
But no Penalty, if ſuch Action, &c. ought to have been firſt entered by any other Perſon ———				5 A. c. 19. §. 29.
Not to extend to Appearances upon Judgments by Confeſſion				1 A. ſt. 2. c. 22. §. 1.
36. Writing all or Part of any Writ, Mandate, Bond, Affidavit, or other Writing, &c. ſubject to Duty on the Whole or Part of any Piece of Vellum, &c. on which there was before wrote any other Writ, &c. before ſuch Vellum, &c. ſhall be ſtamped again; or fraudulently eraſing, or ſcraping any Name, Sum, Date, &c. in ſuch Writ, &c. or fraudulently cutting, tearing, or getting off any Stamp with Intent to uſe the ſame for any other Writing, &c. ———	20	0	0	1 A. ſt. 2. c. 22. §. 2. 6 G. 1. c. 21. §. 56.

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37. Perſon convicted of any of the ſaid Offences alſo to incur ſuch Penalties as if convicted on former Acts for writing on Vellum, &c. not ſtamped				1 A. ſt. 2. c. 22. §. 3.
38. In what Caſe an Officer ſhall be exempted from any Penalty for writing in any Book or Roll unſtamped				1 A. ſt. 2. c. 22. §. 4.
39. For not writing upon, or as near as conveniently may be, to the Stamp	10	0	0	1 A. ſt. 2. c. 22. §. 5.
40. If the full Sum given, &c. with any Clerk, Apprentice, or Servant, be not inſerted in Words at Length in the Indenture, &c. to bear Date the Day of executing, the Maſter or Miſtreſs ſhall forfeit double the Sum; one Moiety to the Crown, the other to the Informer				8 A. c. 9. §. 35.
41. On Maſter or Miſtreſs neglecting to pay the Duty on Money received with Clerk or Apprentice	50	0	0	9 A. c. 21. §. 66.
42. On Publick Officers refuſing to let Officers appointed by Commiſſioners inſpect, &c. Debentures, Books, Files, Records, Remembrances, Dockets, or Proceedings in their Cuſtody for Diſcovery of Fraud in relation to Duty	5	0	0	9 A. c. 23. §. 28.

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43. *Penalty* on Makers of Cards and Dice not giving Notice of the Place of Work before they begin	50	0	0	9 A. c. 23. §. 41.
44. Making Cards or Dice in Place not notified	50	0	0	9 A. c. 23. §. 41.
45. Refuſing to permit Officer to enter the Houſe, *&c.* and take an Account of Cards and Dice	10	0	0	9 A. c. 23. §. 41.
46. Removing Dice before marked, or Cards before Seal ſet upon Paper and Thread incloſing every Pack, to forfeit the Cards and Dice, and Treble the Value				9 A. c. 23. §. 41.
47. Not making Oath once in Twenty eight Days of all Cards and Dice by them made, and not clearing all Duties once in Six Weeks, 20 *l.* and double the Duty for Non-payment	20	0	0	9 A. c. 23. §. 42.
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49. *Penalty* on ſelling or expoſing to Sale Cards or Dice, unleſs the Paper and Thread incloſing the ſame be ſealed, and One of the Cards ſtamped; for each Pack of Cards, and each One of ſuch Dice	5	0	0	10 A. c. 19. §. 162.

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62. Commiſſioner or Officer interfering in Elections of Members of Parliament, incapable of any Office of Truſt, and to forfeit		100	0	0		10 A. c. 19. §. 182.
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66. All Forfeitures under 20*l.* relating to the Stamp Duties may be determined, *&c.* by Two Justices of the Peace, and how. Appeal to the Quarter Sessions				10 A. c. 19. §. 120, 172.
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	5	0	0	10 A. c. 26. §. 71.
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7. *Records*, &c. to be wrote as uſual				5 W. & M. c. 21. §. 15.
				9 W. 3. c. 25. §. 64.
Inſpection of Records for diſcovering Frauds. See *Penalty* 42.				
1. *Regiſter*, Entry, Teſtimonial, or Certificate of any Degree in either of the Two Univerſities, or Four Inns of Court	0	40	0	5 W. & M. c. 21. §. 3. 5
2. Exempted from additional Duty				9 W. 3. c. 25. §. 51.
3. From 2d additional Duty				2 A. ſt. 2. c. 9. §. 22.
4. Of the Degree of a Batchelor of Arts, exempted from the Duty of 40 *s.*				6 W. 3. c. 12. §. 3.
				9 W. 3. c. 25. §. 51.
				12 A. ſt. 2. c. 9. §. 22.
1. *Rejoinder* in any Court of Equity	0	1	0	5 W. & M. c. 21. §. 3. dd
	0	1	0	9 W. 3. c. 25. §. 26.
2. Copy thereof	0	0	1	5 W. & M. c. 21. §. 3. ss
	0	0	1	9 W. 3. c. 25. §. 40.
3. In any Court of Law	0	0	1	5 W. & M. c. 21. §. 3. qq
	0	0	1	9 W. 3. c. 25. §. 38.
4. Copy thereof	0	0	1	5 W. & M. c. 21. §. 3. rr
	0	0	1	9 W. 3. c. 25. §. 39.

R.	l.	s.	d. q.	Statutes at Large.
Relaxation. See *Pardon.*				
Relaxation of Attachment out of Admiralty Courts. See *Sentence.*				
Releaſe ———	0	0	6	5 W. & M. c. 21. §. 3. pp
	0	0	6	9 W. 3. c. 25. §. 37.
	0	0	6	12 A. ſt. 2. c. 9. §. 21. n
Releaſe inrolled. See *Conveyance.*				
Remembrance: Inſpection thereof for diſcovering Fraud. See *Penalty* 42.				
Replevin Bond: Aſſignment thereof good without Stamp, if ſtamped before Action brought				11 G. 2. c. 19. §. 23.
1. *Replication* in any Court of Equity ———	0	1	0	5 W. & M. c. 21. §. 3. dd
	0	1	0	9 W. 3. c. 25. §. 26.
2. Copy thereof———	0	0	1	5 W. & M. c. 21. §. 3. ss
	0	0	1	9 W. 3. c. 25. §. 40.
3. In any Court of Law	0	0	1	5 W. & M. c. 21. §. 3. qq
	0	0	1	9 W. 3. c. 25. §. 38.
4. Copy thereof———	0	0	1	5 W. & M. c. 21. §. 3. rr
	0	0	1	9 W. 3. c. 25. §. 39.
Reprieve. See *Pardon.*				
Reſignation. See *Charter. Surrender.*				
Retour: Any principal or original Retour of any Service of Heirs, or any Precept of *Clare Conſtat* of Lands, &c. in *Scotland*	0	2	3	10 A. c. 19. §. 100. e
Roll: In what Caſe an Officer ſhall be exempted from any Penalty for writing in Books or Rolls unſtamped ——				1 A. ſt. 2. c. 22. §. 4.
1. *Rule* or Order of any Court at *Weſtminſter* —	0	0	6	5 W. & M. c. 21. §. 3. mm
	0	0	6	9 W. 3. c. 25. §. 34.
	0	0	6	5 W. & M. c. 21. §. 3. nn
2. Copy thereof———	0	0	6	9 W. 3. c. 25. §. 35.

S.

	l.	s.	d.q.	Statutes at Large.
St. Albans: Mayor and Aldermen not debarred from Licenſing 3 Taverns free from Wine-Licence Duty —				9 A. c. 23. §. 51.
Saiſine: Principal or Original upon any Mortgage, Wadſet, Heretable Bond, Alienation, or Diſpoſition, or upon any Charter, Precept of *Clare Conſtat*, Retours, Apprifings, or Adjudications in Lands, *&c.* in *Scotland.* See *Surrender.*	0	2	3	10 A. c. 19. §. 100.
Salaries: King may order to be paid out of the Money ariſing by Stamp Duties —				5 W. & M. c. 21. §. 22.
The Treaſury may —				9 W. 3. c. 25. §. 66.
Commiſſioners may —				8 A. c. 9. §. 33.
				12 G. 1. c. 33. §. 5.
School Books and Books of Devotion exempt —				10 A. c. 19. §. 102.
1. *Scotland* exempt from the Stamp Duties payable at the Time of the Union				5 A. c. 8. §. 1. Art. 10. 14.
2. Stat. 3 E. 4. c. 4. againſt importing Cards and Dice, to be in Force in every Part of *Great Britain*				10 A. c. 19. §. 167.
3. Proviſion againſt clandeſtine Marriages in this Act not to extend to *Scotland* —				10 A. c. 19. §. 178.
See *Charter. Deeds. Inſtitution. Retour. Saiſine. Statute. Surrender.*				6 A. c. 5. §. 4.
				1 G. 1. ſt. 2. c. 12. §. 9.
Scraping Parchment, Paper, *&c.* See *Penalty* 33. 36.				

S.	l.	s.	d.q.	Statutes at Large.
Seamen. See *Certificate of Marriage. Letters of Adminiſtration. Probate of Wills.*				
Selling. See *Felony. Penalty* 9. 10. 49. 53. 56. 57. 65.				
1. *Sentence* in the Court of the Lord High Admiral, or Cinque Ports exerciſing Admiralty Juriſdiction, Attachment made out of any of the ſaid Courts of Admiralty, or Relaxation of ſuch Attachment	0	5	0	5 W. & M. c. 21. §. 3. t
	0	5	0	9 W. 3. c. 25. §. 17.
2. *Sentence* or final Decree in any Eccleſiaſtical Court, or Court of Admiralty, or Cinque Ports	0	0	6	5 W. & M. c. 21. §. 3. oo
	0	0	6	9 W. 3. c. 25. §. 36.
3. Copy thereof	0	0	6	5 W. & M. c. 21. §. 3. oo
	0	0	6	9 W. 3. c. 25. §. 36.
Servants. See *Clerks and Apprentices.*				
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Seſſions. See *Juſtices of the Peace.*				
Sewers: Orders, Decrees, and Proceedings before Commiſſioners of Sewers exempted				6 W. 3. c. 12. §. 2.
				9 W. 3. c. 25. §. 45.
Sheriff, &c. making out a Warrant before he has the Writ, forfeits	10	0	0	6 G. 1. c. 21. §. 53.
Significavit pro Corporis Deliberatione	0	5	0	5 W. & M. c. 21. §. 3. s
	0	5	0	9 W. 3. c. 25. §. 16.
Signing. See *Penalty* 10.				
Soldiers. See *Court Martial. Letters of Adminiſtration. Probate of Wills.*				

S.	l.	s.	d. q.	Statutes at Large.
1. *Solicitor* in any Court of Equity, his Admission	0	40	0	2 G. 2. c. 23. §. 4. 8.
	0	40	0	
	0	40	0	
2. An Attorney may be admitted a Solicitor without Stamps				2 G. 2. c. 23. §. 20.
3. *Solicitor* in one Court may be admitted a Solicitor in another Court without Stamps				2 G. 2. c. 23. §. 21.
4. *Solicitor* in any of the Courts of Equity at *Westminster* may be admitted an Attorney of the *King's Bench* or *Common Pleas* without Stamps				23 G. 2. c. 26. §. 15.
See *Penalty* 35.				
Special Bail: See *Bail.*				
Spiritual or *Ecclesiastical Promotion.* See *Dispensation. Institution. Presentation.*				
Spotting Dice. See *Cards* and *Dice. Penalty* 53.				
1. *Stamps* or *Marks:* Commissioners to provide 6; One for 40*s.* another for 5*s.* another for 2*s.* 6*d.* another for 1*s.* another for 6*d.* and another for 1*d.*				5 W. & M. c. 21. §. 7.
2. To provide Stamps or Marks from Time to Time				9 W. 3. c. 25. §. 48.
3. To provide Two for the Apprentice Duty, *viz.* One for the 6*d.* Duty, and One for the 12*d.* Duty				8 A. c. 9. §. 36.
4. To provide for the new Duty 1711.				9 A. c. 23. §. 24.
5. To provide for the Duty of several Kinds 1712.				10 A. c. 19. §. 103.
6. And for the Policy Duty				10 A. c. 26. §. 69.

S.	l. s. d. q.	Statutes at Large.
7. And for the 2d additional Duty		12 A. ſt. 2. c. 9. §. 23.
8. To be publiſhed, and may be altered by Proclamation, and the Impreſſion to be durable		5 W. & M. c. 21. §. 7. 8.
9. The King may alter them by Proclamation; and if altered, thoſe that have any by them may have them changed, if brought in 60 Days; if not brought in that Time, uſeleſs		5 W. & M. c. 21. §. 16. 9 W. 3. c. 25. §. 65. 9 A. c. 23. §. 32. 10 A. c. 19. §. 109.
10. *Stamp* a Diſcharge for the Duty		5 W. & M. c. 21. §. 9. 9 W. 3. c. 25. §. 59. 9 A. c. 23. §. 25. 10 A. c. 19. §. 104. 10 A. c. 26. §. 70.
11. *Stamps*, notwithſtanding the Addition of a Letter, to be lawful Stamps		10 A. c. 19. §. 179.
Judges judicially to take Notice of Proclamation in purſuance of 5 W. & M. c. 21. and of Stamps thereby publiſhed		10 A. c. 19. §. 180.
12. *Stamps* provided in purſuance of 5 W. & M. c. 21. to be uſed till others provided and publiſhed by Proclamation		12 A. ſt. 2. c. 9. §. 30.
See *Felony. Penalty* 36. 39. & *Sparſim.*		
1. *Stamp Duties* for Four Years, from 28 *June* 1694.		5 W. & M. c. 21. §. 2.
2. Continued to *Aug.* 1706.		8 W. 3. c. 19. §. 12.
3. Further continued for 96 Years		5 A. c. 19. §. 3.
4. Further continued for One Year		6 A. c. 5. §. 4.

S.	l.	s.	d. q.	Statutes at Large.
5. *Stamp Duties* made perpetual by				1 G. 1. ſt. 2. c. 12. §. 8.
6. Additional Duty from 1 *Aug.* 1698. for ever				9 W. 3. c. 25. §. 1.
7. Duties granted by 8 A. c. 9. on Money given with Clerks and Apprentices for 4 Years from 1 *May* 1710.				8 A. c. 9. §. 1.
8. Made perpetual by				9 A. c. 21. §. 7.
9. New Duty from 1 *Aug.* 1711. for 32 Years				9 A. c. 23. §. 23.
10. Made perpetual by				3 G. 1. c. 7. §. 1.
11. Duty on Cards and Dice for 32 Years from 11 *June* 1711.				9 A. c. 23. §. 39.
12. Made perpetual by				3 G. 1. c. 7. §. 1.
13. Of ſeveral Kinds, from 1 *Aug.* 1712. for Thirty two Years				10 A. c. 19. §. 100.
14. Made perpetual by				3 G. 1. c. 7. §. 1.
15. On Policy Aſſurance for 32 Years, from 1 *Aug.* 1712.				10 A. c. 26. §. 67.
16. Made perpetual by				3 G. 1. c. 7. §. 1.
17. Second additional Duty for 32 Years, from 2 *Aug.* 1714.				12 A. ſt. 2. c. 9. §. 21. [2]
18. Made perpetual by				6 G. 1. c. 4. §. 1.
19. Third additional Writ Duty granted for 16 Years, from 2 *Aug.* 1726.				12 G. 1. c. 33. §. 1.
20. Continued for 4 Years, from 2 *Aug.* 1742.				9 G. 2. c. 32.
21. Revived and made perpetual by				23 G. 2. c. 25. §. 2.
1. *Stamp Office* to be kept in *London* or *Weſtminſter*				5 W. & M. c. 21. §. 7. 9 W. 3. c. 25. §. 48.
2. Or in either of the Four Inns of Court, or in *St. Andrew Holborn*, *St. Clement Danes*, *St. Paul Covent Garden*, or *St. Giles in the Fields*				10 A. c. 19. §. 181.

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3. *Stamp Office* to be continued for ever, with Commiſſioners and Officers				9 W. 3. c. 44. §. 43. 9 A. c. 21. §. 12.
Stanneries, Court of: Orders, Decrees, and Proceedings therein exempted				6 W. 3. c. 12. §. 2. 9 W. 3. c. 25. §. 45.
Stationers Company's Right to printing Almanacks or Calendars, ſubject to Duty, not to be prejudiced by				9 A. c. 23. §. 52.
Statute-Merchant. See *Recognizance.*				
Statute-Staple. See *Recognizance.*				
Steward. See *Penalty* 15.				
Stock. See *Transfer.*				
Subpœna. See *Writ.*				
Sum of Money. See *Grant of Pardon.*				
1. *Surrender:* Any principal or original Inſtrument of Surrender or Reſignation of any Meſſuages, &c. to any Superior thereof, or to any Corporation or Magiſtrates in *Scotland*	0	2	3	10 A. c. 19. §. 100. c
2. Any principal or original Inſtrument of Surrender or Reſignation, Service, or Cognition of Heirs, Charter, or *Saiſine*, of any Houſes, Lands, &c. holding Burgage, or of Burgage Tenure in *Scotland*	0	2	3	10 A. c. 19. §. 100. b
3. *Surrender* of any Copyhold Eſtate, or Copy for ſuch Eſtate exempted— But ſince charged; for which ſee *Copyhold.*				6 W. 3. c. 12. §. 2. 9 W. 3. c. 25. §. 45.

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Surrender of Grants or *Offices*. See *Conveyance*.				
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Teſtimonial of any Degree. See *Regiſter*.				
Tranſfer of Stock in any Company	0	2	3	10 A. c. 19. §. 100. [h]
	0	4	6	12 A. ſt. 2. c. 9. §. 21. [b]
1. *Treaſury* may appoint Commiſſioners and Officers				9 W. 3. c. 25. §. 48.
2. Yearly to ſet Prices that ſtamped Vellum, Parchment, and Paper, ſhall be ſold at				6 W. 3. c. 12. §. 9. 9 W. 3. c. 25. §. 68. 9 A. c. 23. §. 36. 10 A. c. 19. §. 117.
3. May order Salaries and Incidents to be paid out of Money ariſing by Stamp Duties				9 W. 3. c. 25. §. 66.
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Truſt: Commiſſioners may truſt and give Credit to Diſtributors of Stamps				12 G. 1. c. 33. §. 6.
Types provided in purſuance of 5 W. & M. c. 21 to be uſed till others provided and publiſhed by Proclamation				12 A. ſt. 2. c. 9. §. 30.
U.				
VELLUM. See *Paper*.				
Vicar. See *Licence for Marriage*.				
Under Sheriff. See *Warrant* 3, 4.				
1. *Univerſities* may grant Licences for Taverns, Inns, or Ale-houſes, paying Duty, as before this Act				9 A. c. 23. §. 50.

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1. *Universities:* Their Right to printing Almanacks or Calendars, subject to the Duty, not to be prejudiced by this Act —				9 A. c. 23. §. 52.
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1. *Warrant* under the King's Sign Manual. See *Beneficial Warrant.*				
2. *Warrant* in any Court of Admiralty or the Cinque Ports	0	2	6	5 W. & M. c. 21. §. 3. bb
	0	2	6	9 W. 3. c. 25. §. 24.
3. Sheriff, &c. making out Warrant before he has the Writ, forfeits	10	0	0	6 G. 1. c. 21. §. 53.
4. Same Day and Year to be set on Warrant as on the Writ, under Penalty of	10	0	0	6 G. 1. c. 21. §. 54.
5. *Warrant of Reprieve* or *Relaxtion.* See *Pardon.*				
6. *Warrant* made out by a Justice of Peace, exempted				6 W. 3. c. 12. §. 2.
				9 W. 3. c. 25. §. 45.
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	0	0	1	9 W. 3. c. 25. §. 41.
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1. *Wine-Licence*	0	4	0	9 A. c. 23. §. 23. s
2. To be stamped before written or printed -				9 A. c. 23. §. 25.
3. If written, &c. upon unstamped Paper, &c. to be paid besides Stamp Duty -	5	0	0	9 A. c. 23. §. 27.

4. And

W.	l.	s.	d. q.	Statutes at Large.
4. And not to be available, till as well Duty as 5 *l.* paid, and the same ſtamped, and a Receipt produced				9 A. c. 23. §. 27.
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Writ of Appeal (except to the Delegates)	0	5	0	5 W. & M. c. 21. §. 3. r
	0	5	0	9 W. 3. c. 25. §. 15.
	0	0	6	12 G. 1. c. 33. §. 2.
1. *Writ of Certiorari*	0	5	0	5 W. & M. c. 21. §. 3. r
	0	5	0	9 W. 3. c. 25. §. 15.
	0	0	6	12 G. 1. c. 33. §. 2.
2. *Writ of Covenant* for levying Fines	0	5	0	5 W. & M. c. 21. §. 3. m
Exempted from additional Duty				9 W. 3. c. 25. §. 31. 54.
From 2d additional Duty				12 G. 1. c. 33. §. 2.
3. *Writ of Entry* for ſuffering a Common Recovery	0	5	0	5 W. & M. c. 21. §. 3. n
Exempt from additional Duty				9 W. 3. c. 25. §. 31. 55.
From 2d additional Duty				12 G. 1. c. 33. §. 2.
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5. *Writ of Habeas Corpus*	0	5	0	5 W. & M. c. 21. §. 3. r
Exempted from additional Duty				9 W. 3. c. 25. §. 31. 56.
From 2d additional Duty				12 G. 1. c. 33. §. 2.
6. *Writ* or Inſtrument made by any Presbytery or Spiritual Power in *Scotland.* See *Inſtitution.*				

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7. *Writ:* Original Writ (except ſuch on which a *Capias* iſſues) *Subpœna.* Bill of *Middleſex.* *Latitat.* *Capias.* *Quo Minus.*	0	0	6	5 W. & M. c. 21. §. 3. [11]
Dedimus Poteſtatem to take Anſwers, examine Witneſſes, or appoint Guardians.	0	0	6	9 W. 3. c. 25. §. 31.
Every other Writ, Proceſs, or Mandate, out of any Court holding Plea for 40*s.* or above	0	0	6	12 G. 1. c. 33. §. 2.
8. To be wrote as uſual				5 W. & M. c. 21. §. 15. 9 W. 3. c. 25. §. 64.
9. Day and Year of Signing to be ſet down thereon, and in the Remembrance, *&c.* under Penalty of	10	0	0	5 W. & M. c. 21. §. 4.
	10	0	0	9 W. 3. c. 25. §. 42.
10. Eraſing ſame, or writing ſame on Stamp formerly uſed. See *Penalty* 33. 36.				
1. *Writing* and *Writings:* All Matters to be wrote upon, or as near as conveniently may be to the Stamp				1 A. ſt. 2. c. 22. §. 5.
2. *Writings* to be wrote as uſual				5 W. & M. c. 21. §. 15. 9 W. 3. c. 25. §. 64.
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3. When

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3. When more than One of any of the Matters ſubject to the Stamp Duties ſhall be wrote upon One Piece of Paper, Parchment, &c. the reſpective Duties ſhall be charged upon every One of ſuch Matters reſpectively				12 A. ſt. 2. c. 9. §. 24.
		0		
		0		
		0		
	10	0	0	
	12	0	0	

FINIS.

BRITISH MUSEUM 30 9 NOV